CANADA PACKERS LIMITED

REPORT TO SHAREHOLDERS

The twentieth fiscal year of Canada Packers Limited closed March 27th, 1947.

The following are the key figures, setting forth volume and profit, with the comparative figures of the previous year:—

	Year Ending March 1947	Year Ending March 1946
Sales	$204,068,650	$208,997,520
Tonnage	1,373,000,000 lbs.	1,526,000,000 lbs.
Profit after all charges except Income and E.P. Tax	$3,758,852	$4,620,712
Income and E.P. Tax	1,699,208	2,803,931
Net Profit	$2,059,644	$1,816,781
Note:		
1. Tonnage,—weight of product sold,—was down		10%
2. Dollar Sales were down only (reflecting an advance in average price of products sold of approximately 8%.)		2.4%
3. While Profit before Federal Tax was down approximately		$860,000;
seventeen-fold, because of the reduction in Income and E.P. rates (applied to the lower Gross Profit)—Net Profit was up approximately		$200,000

The following is a comparison of the main items of the Profit and Loss Statement with the corresponding figures of the previous three years. For clarity in comparing years, each item is also expressed as a percentage of dollar sales.

Out of each Sales Dollar there was paid:—

	1944	1945	1946	1947
For Raw Materials	83.60c	82.35c	81.33c	80.21c
For Wages plus Salaries	6.77	7.35	8.06	9.10
For Services (General Expense)	3.46	3.83	4.13	4.25
For Materials and Packages	3.08	3.52	3.76	4.06
For Taxes (Municipal, Provincial, Federal)	1.59	1.70	1.48	.98
For Wartime Inventory Reserve	.24	.25	—	—
For Depreciation on Fixed Assets	.45	.41	.40	.43
	99.19c	99.21c	99.16c	99.03c
Remainder,—Profit from Operations	.81	.79	.84	.97
Income from Investments, etc.	.01	.01	.03	.04
Total Net Profit for the year, on each dollar of Sales	.82c	.80c	.87c	1.01c

The products handled by the Company fall into four groups,—viz:—

Live Stock Products, comprising all products derived from live animals:—

Meats,—Beef, Veal, Pork products, Lamb and Mutton; By-products,—Hides, Skins, Tallow, Bones, Tankage, etc. Tonnage of this group ..... 460,000,000 lbs.

Other Farm Products, comprising,—

Butter, Eggs, Cheese, Poultry, Frosted Foods, Fruit, Vegetables, etc.
Tonnage ..... 207,000,000 lbs.

Non-Farm Products, comprising,—

Edible Oils, Shortening, Soap, Fish, Fertilizers, Stock Foods, etc.
Tonnage ..... 576,000,000 lbs.

***Manufacturing**, comprising,—

Canned Meats (sold chiefly to UNRRA) and Canned Fruits and Vegetables.
Tonnage ..... 130,000,000 lbs.

1,373,000,000 lbs.

The outstanding feature of the year's result was the extremely small profit derived from the first two groups,—viz. Live Stock Products, and Other Farm Products. Total weight of products in these groups was 667,000,000 lbs.

Net profit for the two groups was $233,592.00
equivalent to ..... 3½c per 100 lbs.
otherwise ..... 1/30c per lb.
Profit as percentage of Sales ..... 1/6 of 1%

On the other two groups, totalling 706,000,000 lbs., net profit was $1,752,673.00
equivalent to ..... 24.8c per 100 lbs.
otherwise ..... ¼c per lb.
Profit as percentage of Sales 2.6%

The very low profit on Live Stock and Other Farm Products was due to conditions arising out of war controls. On all these products, especially meats and poultry, supply was much below demand, and prices paid by black market operators were, for long periods, above the equivalent of the established ceiling prices.

During those periods, processors who respected the ceilings were forced either to buy the live stock at prices involving loss, or to withdraw from operations. For the regular firms in the Packing Industry to cease purchasing live stock was, of course, impossible. Therefore, the losses had to be taken.

In this situation, the record of the Packing Industry as a whole was a highly creditable one. With only rare exceptions, inspected packers, large and small, scrupulously adhered to the regulations and did everything in their power to assist the officials of the Wartime Prices and Trade Board.

On their part the directing officers of the Board made a strenuous and continuous effort to enforce ceilings. But the task was a difficult one.

The difficulty was that of securing evidence. Only two persons, the seller and the buyer, knew the facts of illicit transactions. As both these persons were exposing themselves to heavy penalties, they were most undependable witnesses. The record of the illicit transactions, in the accounts of seller and buyer, furnished no evidence. Goods were invoiced at ceiling prices. Payments in excess of ceiling were in currency, and were made 'under the counter'.

In the main, violations were confined to processors on the fringe of the Industry. These persons found themselves in a position to greatly increase their volume, at margins of profit much higher than normal. The fact that they were spread throughout the cities, towns and villages of all Canada made the task of catching up with them a very difficult one. In relation to offences, there were extremely few convictions.

Under war conditions, steps had to be taken to ensure an even distribution of the available food. The necessary war effort could not otherwise have been sustained. The Wartime Prices and Trade Board was set up for this purpose. It was directed at the top by a group of men of the highest ability and character. The job they did was one of the most essential of Canada's total war effort. On the whole it was highly successful. But its enforcement of ceilings in respect of food left much to be desired.

The following notes are set down in the hope they may prove useful in the field of animal products, if the necessity to establish controls should again arise:—

1. When food is scarce and purchasing power high, enforcement of ceilings is a most difficult task. The public may unreservedly endorse the principle of price control, but public opinion, of itself, cannot be counted upon to check illicit operations.
2. Only by an alert and firm Enforcement Branch, can controls be made effective. The post of Chief Enforcement Officer calls for a man with the highest qualifications of ability, courage and cool judgment.
3. In respect of meats, illicit transactions begin at the stage where the meats pass from the processor to the retailer. But the retailer is clearly an unwilling participant. He does not wish to pay more than the ceiling price, and with intelligent leadership could be secured as an ally of the Enforcement Branch.
4. Enforcement is bound to fail unless penalties are severe enough to deter offenders. (A fine of a few hundred dollars is no deterrent to a violator who is making illicit profits of thousands.)
5. Cancellation of licence is the ultimate and the only effective deterrent. This is a drastic penalty which should be imposed only in case of flagrant and repeated violations, involving the head or principal officers of the firm.

Only a few cancellations would be necessary.

* Although the foods processed in this department are farm products,—meats, vegetables, fruits, nevertheless the operation is one which does not form a necessary, or customary, part of packinghouse operations. The plant required for the processing is specialized and expensive. It is for these reasons that these operations are segregated as 'Manufacturing'.

One result of black market operations was that producers received a higher price for their live stock than the equivalent of the ceiling.

It is only just to point out that this involved no breach of the regulations, either technical or moral, on their part. Their animals were sent to market as usual, and were sold on the market, openly, to the highest bidder. No other system was possible.

The Wartime Prices and Trade Board wisely refrained from imposing ceilings on live stock. This was tried in United States and proved completely unworkable.

In view of the extremely poor results on live stock and other farm products, it was fortunate that volume in the other two groups was high, and profits normal (one-quarter cent per lb.).

In the fourth group the chief product was one developed in the Laboratories of Canada Packers, viz. Canned Blood Sausage. All this product was sold to UNRRA. As suggested by the name, the product contains a substantial percentage of cooked blood (from inspected animals). It gives it a high protein content. Other ingredients add important calcium and carbohydrate values. Because of its high nutritional value, convenient form, and comparatively low cost, Canned Blood Sausage was a very useful food for UNRRA distribution.

Once this product had been accepted by UNRRA, the Canadian Meat Board directed that the formula should be passed on to all Canadian plants equipped to produce it. Shipments of Blood Sausage formed a very important part of Canada's total sales to UNRRA. During 1946 total shipments from Canada were 63,000,000 cans.

While this quantity was small in relation to UNRRA's ever-all relief shipments, nevertheless it is gratifying that a product developed entirely in a Canadian laboratory should have played even as substantial a part in the relief programme of 1946.

With the winding up of UNRRA, orders for Canned Blood Sausage have ceased. It was essentially an emergency food. Notwithstanding its high nutritional value, and low price, its colour subtracts from its appeal to the civilian consumer.

The experience of this year proves again the wisdom of the Company's policy of diversification. In 1927 when Canada Packers was formed, live stock plus other farm products comprised 79% of the Company's total volume. In the year under review, the corresponding percentage was 49%. More than half the volume and 85% of the profit were contributed by groups three and four.

It will be recalled that following World War I, deflation of food prices set in during July, 1920,—approximately eighteen months after Armistice Day. That deflation was brought about by the fact that, by July, 1920, food supplies had begun to catch up with effective demand.

Following World War II, it was expected that the greater destruction of property and the greater displacement of population, in Europe, might result in a more prolonged period of dislocation. However, it seemed likely that the restoration of normal food conditions might follow the same general pattern as in 1919-20;—i.e. a period of advancing prices, to be followed at some time either by a slide or a collapse.

(It is important to remember that the world's food supply is produced from year to year. If one year's crop is inadequate, hunger [perhaps starvation] may be the result. However, a bountiful world crop in the following year can at once restore normal conditions. The hunger of the previous year does not carry over.)

World War II ended with V-J Day, August 15th, 1945. That is a full two years ago.

But, as yet, world food supplies have not caught up with demand. Prices of most staple foods are not only above those of V-J Day, but actually, in the case of many essential foods, are still at an all-time high.

The following table gives a comparison of prices (in Canada) of animal products and cereals from 1939 to 1947.

CANADIAN FARM PRICES, 1939—1947

	Average March 1939	Average March 1941	Average March 1943	Average March 1945	Average July 1947
Good Steers, live, Toronto	6.78	8.62	11.77	11.54	14.47
Hogs, B-1 dressed, Toronto	12.25	11.33	17.16) 32)*	17.80) 1.62)*	22.01) 97)*
Lambs, live, Toronto	9.10	11.14	15.91	14.92	17.21
Chickens, Milk Fed A, Toronto	24½	28½	32½	35	39
Eggs, 'A' Large, Toronto	21½	20½	33½	35	39¾
Creamery Butter, Toronto	21¾	35	35) 8½)*	35) 8½)*	50½
Cheese, f.o.b. Factory, Ontario	11	14½) 1)*	22¾) 1)*	20) 3)*	25¼) 5)*
Wheat, No. 1, Nor., Ft. Wm.	59½†	76¼	97⅛	1.25‡	1.55‡
Oats, No. 2 C.W., Ft. Wm.	28½	35¼	51	51½) 10)§	65
Barley, No. 1 Feed, Ft. Wm.	35½	50¾	61⅛	64¾) 22½)§	93
Corn, Ontario Yellow, Toronto	65	86⅛	1.17	1.27	1.27

* Subsidies, Federal plus Provincial.
† Official Wheat Board price, March 1939, 80c.
‡ Wheat Board to make participation payment in 1950.
§ Equalization payments.

It will be seen that each price in July, 1947 is at the high point of the eight-year period.

But all these prices would be higher still except for the operation of controls. Canadian foods are not permitted to move to the United States.

In that country, prices for the same products throughout the same period are shown in the following table.

UNITED STATES FARM PRICES, 1939—1947

(Chicago Market)

	Average March 1939	Average March 1941	Average March 1943	Average March 1945	Average July 1947
Steers, 1200/1500 lbs.	11.50	11.30	15.95	16.25	30.68
Hogs, light (live)	7.70	7.80	15.60	14.75	26.00
Lambs, live	9.25	10.80	16.30	16.40	24.46
Chickens, Spring	22½	22½	28	29	31
Eggs, Standards	16¾	17¾	38	34½	43⅞
Butter, 90 score	23¾	30¾	47¾	41½	65¾
Cheese, twins	11⅞	14¾	23¾	23½	33½
Wheat	70⅞	91⅞	1.49	1.76⅜	2.36
Oats	32¾	39½	64¾	82¼	1.01⅛
Barley	47	57	92	1.24¾	1.75
Corn	51¼	69½	1.02	1.20½	2.19⅛

The startling fact regarding the two preceding tables is that United States and Canada are two of the chief food-surplus countries of the world. That prices in these two 'surplus' countries should have remained at these record levels is due to three main factors:—

1. The pull on North America supplies due to the acute shortage of food in Europe. (This shortage is aggravated by the fact that political disharmonies prevent certain natural movements of food;—e.g. grain from Eastern to Western Germany.)
2. The fact that in United States and Canada, purchasing power,—and consequently domestic demand for foods,—is at an all-time high.
3. The further fact that, in the face of this record demand (export plus domestic), production of live stock in United States and Canada seems definitely headed downward. Inspected slaughterings of Cattle and Hogs for the last three years have been as follows:—

	United States		Canada	
	Cattle	Hogs	Cattle	Hogs
1944	13,960,337	69,016,982	1,354,104	8,766,441
1945	14,538,405	40,959,809	1,820,127	5,683,727
1946	11,413,325	44,393,920	1,666,316	4,255,511

Is it possible to forecast the course of live stock prices in Canada for the immediately ahead?

No attempt at a comprehensive answer to this question will be made. But the following factors have a bearing.

Prices cannot continue to advance indefinitely. At some point they must level off, and at a later date a substantial decline seems inevitable. However, the immediate trend in Canada seems upward rather than downward.

This is certainly the case in respect of Hogs. An advance of 2c per lb. in the price of Wiltshire Sides has been announced for September 1st. The present Bacon contract with England would seem to ensure the maintenance of the September 1st level until the expiry date of the contract, December, 1948.

As to Cattle, the fact that Steers in United States are selling at twice the Canadian price would indicate that the immediate price trend might well be upward.

It must be remembered, however, that the great Beef exporting areas of the world are South America and Australasia. In both these areas, Cattle prices are much lower even than the present Canadian level. When transportation facilities are restored, prices of Beef on the open world markets may be brought to a level based upon costs in the exporting countries.

In the present period of acute shortage and record prices, it seems difficult to recall that the ten-year period immediately before the war was one of long-continued surpluses and ruinous prices.

The war crisis brought about a clearer realization of the fact that a nation's chief asset is the physical health of its citizens. An understanding of the importance of nutrition has been advanced as in no previous period. Each nation will seek the better feeding of its people a main objective. Except for widespread economic breakdown, the world demand for food will be higher than in the pre-war period.

Whatever happens, it is unlikely that the ruinous food prices of the 1930's will ever recur.

Nevertheless, a time will undoubtedly come when food-surplus countries will have to 'compete' for the available world markets. When that time comes, each food-exporting country will be forced to offer its surplus in the form of those products which it can produce most efficiently.

In the case of Canada,—one of the chief food-surplus countries,—two products stand out. These are the two food products which, above all others, Canada can produce in competition with the world.

They are Wheat and Bacon.

There seems little danger of Canada reducing her Wheat production,—the record of the last two years is proof that a serious danger does exist in the case of Hogs.

Between 1944 and 1946, inspected Hog killings were cut in half. Only by increasing and maintaining Hog production can Canada make her Agriculture so prosperous that our guardians of the public weal will be induced to look into the advisability of "Mr. Sixbits," it begins to seem, "I take it that you are interested in farming, deducting this from the profits you misuse race-track language in your writings, and also from the fact that you are generally about a month overdue for a date with your barber and wear fringes instead of cuffs on your trousers, these being unmistakable signs of the deep interest you are supposed to take in anything about a matter that has long been puzzling me.

* * *

No doubt you have noticed," the story goes on, "the large number of shuttered banks that have been formally entered of late; in fact the lock-ins are getting so common that I understand some of our papers are thinking of listing them on their page as Crime News, but under the heading of BUSINESS OPENINGS. You will also have noticed, in its search for the culprits, how invariably comes across a number of citizens possessed of large sums of folding money which, they are always careful to explain, they won by betting on the races.

* * *

Now I would be the last to doubt the veracity of such people," the story concludes, "who are no doubt very citizens whose word is as good as their bail-bond. So I want you to use your influence you possess and find out something for me. As a investor who hasn't had a winner since the afternoon HOTSPITZER topped the King's plate, I am eager to know what system the guys use for picking the horses they play so profitably."

(Signed) ANXIOUS.

* * *

Dear the manager of a self-service grocery establishment who told us that his very young housewives resented reaming a large dishes of various soups and washing-up, apparently undecided between two different brands, both of which claim CUTS YOUR DISHWASHING IN HALF. "Well, I said I'm going to do," finally replied and buy a package of both and the darned old dishes will themselves."

* * *

Motion of the Ontario Govt. to allow for a small slice of footballers comes as no surprise—the outstanding feature being that it has to long to do so. We may be sure that what the Provincial figure the Federal lads will be slow in following up; when they start in with their big guns, the wails of the losers are liable to be heart-rending indeed.

However, the football moguls may be comfort they can from the fact that they have nobody but themselves to blame. For years they made small effort to hide the fact that they were professionals in all but name, with bigger, and more frequent gates their only aim. So if they are looking for sympathy, they would do well to look under the letter "S" for Salutary than among their letters.

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The interesting point is this that they've started in on this, will the same thing happen in Canadian hockey? That great game can ill afford to wrap itself in simon-purity about it-self, and point the finger of scorn at those who are those football in a type liable to hold still the pride of the taxing-lancet of Bishop escapes with a whole

Furthermore, should hockey come to be taxed, just where are they going to stop—or start—in a sport where there are junior clubs with vastly greater receipts—and expenditures—than any senior outfit can boast? It's all very confusing; and to a neutral observer it looks as if, before it's over and done with, Athletic Commissioner Apps might be wishing he'd stuck strictly to those Maple Leaf centre-ice duties of his.

* * *

That human nature is difficult to figure out is by no means a novel observation; but we had a new and beautiful example of its queerness the other day during a call from a middle-aged Englishman now visiting Canada. Asked about his country's rugged experiences during the war, he made light of them; and of last Winter's austerities, and the strict rationing and controls imposed by the Government since, he had little to say except that they were probably necessary.

* * *

But at one point in our chat he became extremely hot and bothered, indignantly exclaiming "One of these days those Socialist bigbiters will go too far!". When we heard him, we felt reassured that 'there'll always be an England.' For his outburst came when we told him of news just arrived—to the effect that Princess Elizabeth's honeymoon trip had been ordered curtailed!

Moose With a Taste for Tea — Moose Man Joe La Flamme, the self-styled "Mayor of Gowganda," Ont., says he knows all about moose. But even he was surprised when one of his young moose developed a taste for iced tea. Joe and his moose are shown here on a visit to the Canadian National Exhibition.

Sports – And One Thing or Another

By FRANK MANN HARRIS

("A Sixbit Critic")

The following letter brings up a point that has doubtless intrigued many newspaper readers; and we give it along without comment, in the hope that our guardians of the morals may be induced to look into the matter. "Dear Mr. Sixbits," it begins, "I take it that you are interested in racing, deducting this from the way you misuse race-track language in your writings, and also from the fact that you are generally about a month overdue for a date with your barber and wear fringes instead of cuffs on your trousers, these being unmistakable signs of the deep interest you are supposed to take in anything about a matter that has long been puzzling me.

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TEEN-TOWN TOPICS

By BARRY MURKAR

"Where do you think you are going?" asked mom, as I prepared to make a getaway out through the back door.

"I'm going fishing with Susie down to the "deep-hole," I replied.

"That's what you think! What have you got in that bag?" Mom opened the ice box door and then made a lunge for the bag. "Give me that," she snapped — and snatched. "Half my chocolate cake gone and guests coming for dinner tonight. Honest-to-goodness Barry, you'll be the death of me yet! Now get that broom and get busy sweeping the front steps. After that I want you to go to the store."

"Gee whiz," I protested, "I'll never get fishing with all those jobs to do."

"If you hurry you'll have plenty of time for that," mother shot back. "You never bring home anything anyway; unless it's a couple of dirty old mudcats."

Well, I finally finished these chores and was free to go—without the chocolate cake. Bounding up the front steps of Susie's house, I bumped into her mother."

"Well, Barry," she exclaimed, "I have been oloking for a strong man like you. I need someone to help put up the venetian blinds. Susie's father is working late tonight and my bridge club is coming in. I must get those blinds up this afternoon."

"But—," I started to argue, "I've never put up venetian blinds."

"There's absolutely nothing to it," came the reply. "The directions are with the blinds. Susie can help you."

I was cornered again.

Susie looke! the perfect picture of dismay. Like two rats in a trap, we stared at the six boxes of blinds piled in the corner.

"Well, et's get cracking on these things," I growled. (Not loud enough for Susie's mother to hear).

The blinds each had two ropes. One wrapped around each end. In the middle of the blind was a package of thingamadoos. These were supposed to be screwed on the window-casing and also to be

off those clean window sills or maw will kill you."

So what, I thought. Taking off my shoes, I got up again. The screw driver slipped from my hand and landed in the goldfish bowl on the table below me. Water splashed on the new wallpaper and two fish went slithering across the hardwood floor. Susie and I made a mad dash for the fish, knocking over chairs, upsetting a table of books and finally cornering the little fellows under the dining room table. Susie's mom came screaming from the kitchen; probably thinking a cyclone had hit the joint.

When this excitement quieted down, we tried again. The first two blinds were hanging at rakish angles and had to be taken down and straightened. My hands were blistered and bleeding in several spots where the screw driver had slipped and gashed me.

On the last window, I made a valiant effort to hurry the job. This was a mistake. Trying to balance a blind on my head, as I screwed in one end, meant defeat. The blind slipped. I slipped. The blind went out through the window with a terrifying crash and landed on the verandah. I went toward the center of the room with a terrifying yelp, and landed on my you-know-what, right in an old fashioned straw covered rocker. With my you-know-what protruding through the bottom of the chair, I made an effort to stand as Susie's mother entered the room. As I stood, the chair came up with me.

Susie and her mother stared at the open window with it's jagged edges and then back at me.

"I—I—I," came the gasping, choking sound from my throat.

"You—you'", they chorused. They were stuck for words. Together they made a leap at me.

I jumped sideways and made for the front door, taking the chair with me. The arm of the chair caught on the door handle on the way through, leaving the chair behind and part of my pants with it.

Scooping up my fishing pole off the verandah as I went flying by, I ran all the way to the "deep hole."

I haven't ben over to Susie's place for over a week.

Home Building

In 1939 a five-roomed brick bungalow built in quantity in Toronto cost $5,500 while this year the cost is $6,200. The rise in the main costs of such a house since 1935 is enlightening. Painting is up 100 per cent., plastering 138, millwork 100, electrical 193, plumbing 116, heating 90, masonry 124, carpentry, 117 and excavating 53 per cent.—Financial Post.

Canada's Finest — IN THE SERVICE OF THE PUBLIC

THE RADIO ANNOUNCER

"Following the practice of previous years, an important share of the profits was distributed to Employees in the form of Bonus.

"Good Morning!" From his welcoming words of greeting until his comforting "Good Night," the Radio Announcer leads us through the exciting realms of music, entertainment and up-to-the-minute news coverage. The Radio Announcer—a friendly-voiced person who, over the years his become the intangible yet intimate friend of all who hear him.

Men like this, some of Canada's finest, are in the public's service—at your service.

DAWES BLACK HORSE BREWERY

One of a series of advertisements in tribute to those Canadians in the service of the public

Classified Advertising

AGENTS WANTED

OILS, GREASES, TIRES, Insecticides, Electric Fence Controllers Shoes and Barn Paint, Roof Coatings, etc. Dealers wanted Write Wazco Grease & Oil Limited, Toronto

SELL WATCHES

AGENTS, Jobbers, write for illustrated price list. Attractive profits. Immediate deliveries. Spartan Jewellery, 225 Parliament, Toronto, Ontario.

BABY CHICKS

CULL your flocks. Replace with Bray 8-10-12 week pullets. We have day-old and started chicks also. All prompt shipment. Send for list. For October-November delivery, order now. Bray Hatchery, 159 John N., Hamilton, Ont.

DYEING AND CLEANING

HAVE YOU anything needs dyeing or cleaning? Write to us for information. We are glad to answer your questions. Department H. Parker's Dye Works Limited, 791 Yonge Street, Toronto, Ontario.

FARMS FOR SALE

159 ACRES seven miles from Orillia, Hydro water available. Barn 34 x 40, drive shed, pig and hen pens, brick house, ninety five bundred, three thousand down, balance at 5 per cent. Wm. Elliott, R.R. No. 4, Orillia.

CHEAP for quick sale, farm 61 acres, good house and barn. 70 acres of bush and swamp, goes back to farm after large timber is off. M. Gostick, Neustadt.

FOR SALE

A CEMENT block manufacturing outfit, mixer, conveyor, 5 horsepower electric motor, pallets, etc., worth $2,000; a bargain for someone for $1,500. Apply 2 Lowell Ave., St. Catharines.

AIREDALE puppies, three months, sired by 1st champion, also at stud. Victor Campbell, 315 Gage Ave., South, Mountain Top, Hamilton.

BLUE Arrow Kennels, Registered English setter puppies, also cocker spaniel puppies. Write Box 255, Renfrew, Ont.

CEDAR Posts and poles all sizes cord wood, hard and soft. M. Gostick, Neustadt, Ont.

FOR sale Fairbanks-Morse 25 H.P. Diesel Engine 19" McLachlin Grinder, nearly new; 18" Grey double roll roller mill; 24" elevators, belts, shafting, pulleys. Excellent condition. Alvin Mark, Columbus, Ont.

ATTENTION FARMERS

FOR SALE—Tractor Tires, made of rubber, suitable for bolting on steel wheels, $18.00 each, rear wheels $15.00 each, front wheels. When ordering state diameter and width of wheels. National Rubber Co. Ltd., 4 Wilkshire Ave., Toronto, Ont.

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MALCOLM McGregor, Polled Hereford breeder, Brandon, Manitoba, will hold a sale of approximately fifty head of registered cattle on Monday, October 20 at 1:00 P.M.

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