The Commercial

A Journal of Commerce, Industry and Finance, specially devoted to the interests of Western Canada, including that portion of Ontario west of Lake Superior, the Provinces of Manitoba and British Columbia and the Territorics.

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The Commercial certainly enjoys a very much larger circulation among the business community of the country between Lake Superior and the Pacific Coast, than any other paper in Canada, daily or weekly. By a thorough system of per, sonal solicitation, carried out annually, this journal has been placed upon the desk of the great majority of business men in the vast district designated above, and including northwestern Ontario, the provinces of Manitoba and British Columbia, and the territories of Assiniboia, Alberta and Saskatchewan. The Commercial also reaches the leading wholesale, commission, manufacturing and financial houses of Eastern Canada.

WINNIPEG, APRIL 11, 1892.

Flour Mills in Uruguay.

A German consular report from Uruguay gives a glowing account of the milling industry in that South American republic. Montevideo, the capital, which lies on the opposite bank of the Amazon to Buenos Ayres, possesses 13 steam flour mills, with a combined annual capacity of 1,200,000 hectolitres. The mechanical equipment of the mills, including the roller mills, which are chiefly on the Ganz system, is furnished by Austro-Hungarian firms, while the silks come from France, Italy and Switzerland. The report adds that Uuruguay is in a position not only to meet its own requirements in respect of flour but to compete with the United States mills in the Brazilian markets.

Immigration Movement, 1891.

From the statement issued by the treasury department of the United States we extract the following regarding immigration into the republic during the year 1891, compared with the year 1890:—

Immigrants from—	1891. Number.	1890 Number.
Austria-Hungary Denmark		63,095 9,953
France Germany	6,527	0,694 93,482
Italy Netherlands	68,431	62,492 4,414
Poland	31,285	19,737 40,883
Sweden and Norway Saitzerland	52,262 6,928	43,197 6,791
Uther countries		129,597 16,731
	590,666	491,026

The gross movement, therefore, gives an in creases of 99,640, or nearly 20 per cent. Out of the total immigrants 474,169 choose Now York as their port of entry, against 398,395 in the year 1890.

The Proper Thing in Shoes.

Shoes with flat soles, that is, soles with no spring at all from the ball to the toe, are now regarded as best adapted to the requirements of the feet. With the former use of heavy, stiff soles, the up curved toes were held in a constrained and unnatural position. The use of lighter flexible leather in the soles has made the flat sole unobjectionable, as the leather conforms itself readily to every motion of the foot. A slight convexity of outer surface, however, from side to side is desirable to accommodate the rolling motion of the foot in walking. The foot has an outward, diagonal roll at each step, and as the breadth of the shoe is insufficient to impart flexibility enough in this direction to assist the foot in its sidewise mot n. a little convexity of the outer surface of the sole adapts the shoe and foot. But the inner surface of the sole should be free, so that the foot lies naturally. If the outer convexity were followed at the inside by a concave surface, the outside edges of the foot would be turned up unnaturally. The natural position of the sole of the foot, at rest, is flat across the ball and the inner surface of the sole of the sole of the should always conform to it.—St. Louis Shoe and Leather Reporter.

The Cost of Raising Wheat.

T. D. Green, of Cass county, North Dakota, writes Farm and Home as follows. "The soil of the Red river valley is a black alluvial earth. The land is nearly level and no manure is used or needed. On an average farm of 320 acres the cost of raising wheat is \$7 per acre, on a smaller one of 160 acres about \$8. On a large farm of 500 to 1,000 acres about \$8. The cost is figured as follows, for one acre 1½ bushels of seed wheat. \$1; plowing, \$150; dragging and sowing, \$1; harvesting, \$1.50; threshing, \$2; making a total of \$7. On my farm of 800 acres the cost is less, as in the season of 1890 I had bout 400 acres of wheat and 100 acres of oats, which acres were about \$2.500 for the season. I raised over 7,000 bushels of wheat, which brought from 80 to 90c per bushel here, besides plenty of feed and seed oats. Last season's expenses were considerably heavier, but the crop was also large and the price about the same. For a 320 acre farm it takes eight good horses, one four horse drill, two self-binders and two gang plows. The average yield for the Red river valley is about 20 bushels per acre, and at 75c per bushel is about \$15, less the cost of raising, \$7, makes the average profits for ten years \$8 per acre.

Sugar in the United States.

The recent advance in the price of refined sugar has attracted public attention to the conditions of trade. When the present tariff was adopted all sugar up to No. 16 Dutch standard was admitted free of duty and all above that grave was subject to a duty of \$\frac{1}{2}\$ cent per pound, thus practically protecting the refining interest to the extent of \$\frac{1}{2}\$ cent per pound, for very little sugar up to No. 16 Dutch standard is consumed in this county without refining. At that time there was considerable competition in the refining interest, enough to prevent any considerable advance in prices over a fair profit on the cost of refining raw fugar, but this was not satisfactory to the Sugar Trust, and that gigaatic monopoly has been quietly working to stamr out all competition, and new, while there is no positive knowledge of its operations, there are rumors that it has succeed in its design, and there are corroborating evidences to this effect. The Sugar Trust has receently listed \$25,000,000 of additional stock on the New York Stock Exchange and it is the natural inference that this has been or is to be used to obtain control of the entire refining property in the United States, thus practically cutting off all competition not only in selling refined sugar, but in

buying raw sugar. A month ago the difference in price between raw sugar and refined goods was are per pound, now it is about 14c per pound, raw sugar having declined and refined sugar advanced, so that assuming that the cost of refining is 4c per pound, which is probably an over estimate, there is a profit to the Sugar Trust of about \$2.25 per barrel.

When it is remembered that thousands of

When it is remembered that thousands of barrels of sugar are daily consumed it is readily seen that the profits of the Sugar Trust are enormous, and it is probable that the price will be permanently close to the cost of importing foreign refined sugar.

The price of refined sugar is now relatively low, at least it appears to be so when compared with prices prevailing before the present tariff went into effect, but it is evident that it might be much lower and still allow a reasonable profit on the cost of refining.—Cincinnati Price

Wool and woolens are ruling at low prices in the United States.

N. Cairns, merchant, of McGregor, Man., has sold out his general store, goods and buildings to C. Cook, and has started business at Bagot.

The revenue of the British government for the fiscal year ending March 31, is £98,576,618 an increase of, £2,113,094 over the previous year.

The Ontario Horze Breeders' association by deputation has asked the government to place a duty of \$30 per head on horses imported and 30 per cent. ad valorem on all horses valued at over \$100.

THE COMMERCIAL has received a large illustrated catalogue of printing and bookmakers' machinery from Karl Krause, of Leipzig, Germany, who is one of the most extensive manufacturers of this class of machinery in the world.

Montreal boot and shoe manufacturers are busy preparing for their travellers to start out with samples for next winter's business. Some of the Western houses have already put their men out on the road.

Cattle, oats, barley, etc., is being shipped in in car lots from Edmonton, Alberta, to British Columbia. W. Beach has shipped four cars of beef cattle to Vancouver, and has more ready to ship. John Cameron has shipped fifteen cars of wheat to Toronto.

A. McKim & Co., of Montreal, have just issued a Canadian Newspaper Directory, which for appearance and comprehensiveness is unsurpassed, if indeed equalled, by any of the directories published in the United States. It is a handsome book typographically, and contains all available information about the press of Canada. Business men who do an extended advertising business, should have a copy of this bock.

The municipal committee of the Ontario legislature has arranged the assessment act so that incomes under \$700 shall be exempt altogether; incomes between \$700 and \$1,000 shall be taxed only for the excess over \$700 and incomes of over \$1,000 are exempt only up to \$400. Under the previously existing law incomes of over \$700 were exempt only up to \$400 and incomes over \$1,000 were not exempt at all.

The annual statement of the Canadian Northwest Land company for the year ended December 31st last snows profits from town sites and interest account of \$55,500. Forty-five thousand acres of land were sold, and the gross amount received from this source was \$231,000. These lands cost about \$115,000, showing a net profit of \$115,000 on the sales after crediting capital account with the cost of the land, or a total profit for the year of about \$170,500. The profit on the sales of townsites was \$5,433 against \$10,836 last year, but it must be remembered the large sales of last year were due to the opening up of Calgary town lots for which there was a big demand. The annual meeting of the company will be held in London to-day.