

Mr. DIEFENBAKER: I understand that Mr. McIvor will be available and that any questions we have to ask him will be asked after Mr. Findlay has completed his evidence?

The CHAIRMAN: I might say that Mr. McIvor will be available for the committee until he is discharged by the committee.

Mr. DIEFENBAKER: That is very satisfactory. I have a number of questions I desire to ask.

The CHAIRMAN: Mr. McIvor or some other official of the board.

Mr. DIEFENBAKER: Oh, no, I want Mr. McIvor, Mr. Chairman.

The CHAIRMAN: It is understood that Mr. McIvor will be here.

Mr. McIVOR: I shall be here until the committee releases me.

Mr. PERLEY: We are releasing Mr. McIvor for the moment and he will come back to all this later.

The CHAIRMAN: Quite. He is simply standing down. We will now ask Mr. Findlay to come forward.

R. C. FINDLAY, recalled.

The CHAIRMAN: Mr. Findlay is the comptroller of the Canadian Wheat Board and is the man who is as familiar as anyone with the set-up of the various accounts and the details with respect thereto. I do not know how the committee wish to proceed, but I was going to suggest that we might take up each account as it is set out in the report and ask Mr. Findlay to give us a general statement as to what it is, and then if there are any questions in the minds of any of the members as to any detail they might be asked then. We could then proceed to the next statement and so on until we get through the whole report. Now, we are on page 12 and the heading we are dealing with is "Western Division 1941 Crop".

*By the Chairman:*

Q. Now, Mr. Findlay, could you tell us in a word what that statement there sets out. We could proceed in the same manner with respect to the other statements?—A. Mr. Chairman and gentlemen, as the statement indicates from the heading this is a statement of the grain we took in for the handling of the 1941 wheat crop, and it gives the details of the different classifications of wheat, making up the total handlings as shown by the operating statement.

Q. Does that mean that you handled in that year 99,541,198 bushels?—

A. Yes, that is correct, Mr. Chairman.

*By Mr. Senn:*

Q. This statement is entitled "Western Division"; is there no wheat delivered from the eastern division?—A. There are no operations in the eastern division this year. We maintain the title because of the fact that these two divisions may again come into our accounts.

*By Mr. Whitman:*

Q. The footnote refers to 38,000,000 odd bushels; that is in addition to the 99,000,000 bushels, is it?—A. That is part of it.

The CHAIRMAN: That is wheat taken in.

*By Mr. Whitman:*

Q. That is what was paid for?—A. No, that small figure, 38,016,158 bushels, that was not paid for at the date of the balance sheet; that was paid for as it was delivered in a deliverable position at the terminal elevators or mills, as the case may be.