

Failure of National Land, Fruit and Packing Co.

As previously announced in these columns, the National Land, Fruit and Packing Company, Limited, Toronto, recently went into liquidation. This company was formed for the purpose of operating a large number of orchards that it leased and bought throughout Ontario. Business was done on a large scale. Until a month ago it was thought there were some chances for the reorganizing of the company, but it is now evident that this could not be accomplished.

On April 21 the Court ordered that all scattered assets be sold. These included forty power sprayers, several car loads of fertilizers, spraying material, orchard supplies, and packing outfits. E. R. C. Clarkson, as liquidator, appointed R. A. Carey, of Hamilton, to auction these properties off in the towns in which they were located.

The published report of Mr. Clarkson looks rather encouraging, but when it is considered that the one hundred and thirty-five thousand dollars owing by the Agency Land and Security Co. is practically valueless, the creditors will receive a rather small part of their claims. Wages, salary and preferred claims will take nearly all the surplus.

Where did the money go? Two hundred thousand dollars went into improvement of Ontario orchards. The fact that the company was operated in two of the worst apple seasons in many years is accountable in part for the failure of Mr. Evans, the promoter's big concern. Also, Mr. Evans, who had little experience in apple growing and marketing, undertook the commercial management of the company. The huge evaporator, too, at Mimico, is

poorly situated. Fruit in the neighborhood is carted into town at good prices and the evaporator stock must be freighted from outside points. All the real estate is mortgaged to the limit.

The scattered assets auctioned by Mr. Carey will no more than cover liquidating and legal expenses. We append a condensed statement of the assets and liabilities:

LIABILITIES

Direct (accounts over \$1,000)—	
Simons Fruit Co., Toronto, Ont.	\$15,000 00
Grasselli Chemical Co., Limited, Toronto, Ont.	7,436 23
Trenton Cooperate Mills, Trenton, Ont.	5,268 40
H. H. Angus, Toronto, Ont.	4,900 00
J. E. Anderson, Concession, Ont.	3,150 77
J. W. Emmerson, Attercliffe Stn., Ont.	2,740 65
Baker Advertising Co., Toronto, Ont.	2,599 48
F. W. Brown, Winona, Ont.	1,871 90
O. W. Mueller, Waterloo, Ont.	1,133 75
Canadian Fire Engine Co., Toronto, Ont.	1,013 89
Other accounts total	19,489 49
Reserve for contingencies	5,000 00
	\$69,610 96
Preferred claims	4,532 74
Unsettled—	
Claims for orchard rents, 1911.	\$12,713 00
Claims for orchard rents, 1912.	68,288 53
Lessors' claims for tilling	1,015 00
Lessors' claims for board	506 94
Lessors' claims for teaming	497 89
Wages	7,504 36
	\$90,525 19
Real Estate—	
In Township of Etobicoke	\$6,500 00
Subject to 1st mortgage to J. A. Manning, Toronto	4,000 00
	\$2,500 00
In Township of Etobicoke	\$6,400 00
Subject to 1st mortgage to W. E. McKissock	4,700 00
	1,700 00

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☞ Above prices include carriage prepaid.

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