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1. Prior to 1940 livestock was slaughtered in various city, county, export and cooperative slaughtering houses. All of this was changed in 1940, however, when the Soviet occupation forces placed all slaughter houses under the control of the Estonian Meat Exports Company, a former cooperative.
2. When the German forces occupied Estonia in 1941 they continued the plan of directing all slaughtering through the Estonian Meat Exports Company.
3. Undoubtedly the Soviets have continued to direct all slaughtering through the same method, for it concentrated all efforts in one organization.
4. I would like to point out that according to figures Estonia, approximately 80 pounds of meat were consumed annually by each individual as an average. 50X1
5. There was, of course, a substantial amount of meat slaughtered by the farmer for his own immediate use. Since it was not necessary to have this meat inspected and recorded, there was no figure on the total amount involved. As a guide, in 1944 there were 140 thousand farms over two acres in size and 20 thousand farms of two acres or less.
6. All meat for domestic sale had to be slaughtered at a city, county or cooperative slaughter house. This provided for government inspection according to standards set by the government. In 1943 there were 11 county and 13 city slaughter houses, a total of 24.
7. City slaughter houses were able, as a rule, to provide a two-day only storage capacity. There was only an ice house used for refrigeration at these city houses. The export slaughter houses located at Tallinn, Tartu and Vokhma could store about a two weeks supply under modern refrigeration. As an example each could

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store about 15 thousand dressed hogs.

8. Meat was distributed to the domestic market in 1944 through private and cooperative retail shops. There were 66 cooperative shops and between 35 and 40 individually owned shops.

9.

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ACTIVITIES OF THE COMPANY

10. Objects and Rights. The activities of the company were based during the reporting year on the statute of the company and the regulations of the East-Territory State Commissary concerning cattle and meat economy (Amtsblatt 1942 #38). The company or persons authorized by the company were given monopoly to purchase livestock and meat.
11. During the reporting year there were no changes in the established activities. The former purchase net and the regulations also remained unchanged.
12. Organization. The accounting and reporting of the company underwent great changes. Most of the outlying branches were separated from the accounting of the export slaughter houses and were established as independent reporting units. Namely: in the district of the export slaughter house of Tallinn: Jõhvi, Sonda, Rakvere, Türi, Keila, Haapsalu, and Kuressaare branches; in the district of the export slaughter house of Võhma: Äru, Vändra, Viljandi and Põltsamaa branches; in the district of the export slaughter house of Tartu: Mustvee, Elva, Otepää, Valga, Võru and Petseri branches.
13. For some reason the Narva branch was not separated from the Tallinn district, and the same is also true of the Antsla, Rõpina and Irboska branches which were not separated from the district of the export slaughter house of Tartu.
14. Management of the Company. Members of the Board of Directors for the year 1943 were: President - Abel Käbin, members - Alfred Anderson and Tõnis Oert. The Assembly of Representatives held its regular annual meeting 28 Jun 43. President A. Käbin was reelected for a four year term and the Council was elected as follows: President of the company: Abel Käbin; members: Jakob Velitar, August Lindpere, August Ahman, Andrei Ojangu, Paul Rõnk, Vassili Evert, Ernst Tomingas, Endel Veski, Johannes Võmma, Otto Kask, Mart Vinnal, Anton Reemäe, Anton Piiskop, Peter Lamp, Aleksander Pedriks, Juhan Rennit, Mart Rõuk, Carl Anton, and Hindrek Zernask. On the auditing committee served: President - Leonhard Voltri; members: Villem Fender, Härm Salve, Jüri Soodär, Heinrich Karjel, Robert Altosaar, Oskar Hint, Johannes Fruuden, and Jaan Känd. During 1943, 325 farmers were listed as company members.
15. The Balance and Investments of the Company. During the reporting year the prices of the slaughter industry and meat products were set so low in comparison with the purchase price of the livestock that, for example, the value of the wholesale price of all the products of a slaughtered cow did not cover the purchase price of the animal, not to speak of covering the expenses of sale, slaughtering and storage. As a result of all this the reporting year ends with a deficit.
16. During the year 1943 the financial status of the company was as follows:

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ASSETS (Active)	1943	in 1000 RM		1943	increased	decreased
		1942				
Cash	281	120		161	-	
Banks	347	702		-	355	
Claims	1700	1269		431	-	
Goods	1102	1009		93	-	
Materials	450	325		125	-	
Total liquid assets	3880	3425		455		
Properties	2711	2569		142	-	
Others	47	136		-	89	
Deficit	541	-		541	-	
Balance	7179	6130		1049	-	
LIABILITIES (Passive)						
Banks	2879	1556		1323	-	
Creditors	727	573		154	-	
Miscellaneous	112	331		-	219	
Total Liabilities	3718	2460		1258		
Joint Stock and other funds	1647	1569		78		
Amortization funds	1814	1744		70		
Rest	-	357		-	357	
Balance	7179	6130		1049		
Liquid assets exceed claims	162	965		-	803	

17. In spite of the deficit due to unfavorable price relations the liquid properties of the company cover all debts and obligations completely, leaving a profit of RM 162,000.-
18. 31 Dec 43 the company had funds:
- | | |
|---------------------------------|-----------------|
| Joint stock | RM 228,661.99 |
| Collection money on joint stock | 639,069.51 |
| Reserve Funds | 524,559.98 |
| Operation funds | 229,711.52 |
| Insurance funds | 25,348.21 |
| Total | RM 1,647,351.21 |
| Amortization funds | " 1,813,618.74 |
19. During the reporting year the joint stock increased by RM 42,228.90. Out of this RM 11,948.50 was transferred from joint stock collecting money to the credit of new members. The rest was paid in cash by new members or entered under joint stock 1941 and the dividends of 1942.
20. The reserve funds increased by RM 48,476.51 from the assigned funds of the profit of 1941 and 1942. Other company funds, except the amortization funds, have not changed.
21. The value of company owned properties 31 Dec 43 was RM 2,711,155.62.

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	<u>Movables</u>	<u>Real Estate</u>	<u>Total</u>
Export Slaughter house of Tallinn	670,602.46	622,817.00	1,293,419.46
Vokhma	289,496.87	332,064.41	621,561.28
Tartu	376,155.23	348,124.80	724,280.03
Properties at Tapa	10,637.00	14,380.00	25,017.00
Main Office	46,877.85	-	46,877.85
Total	1,393,769.41	1,317,386.21	2,711,155.62
Amortization funds	1,007,311.28	806,307.46	1,813,618.74
Part of not amortized property	386,458.13	511,078.75	897,536.88
Percentage	28	39	33

22. Performance of Government Required Allotments. During the reporting year the performance of government required allotments was better than the year before. The performance in percentage was as follows:

	<u>Received %</u>	
	1943	1942
Viru County	85	61
Järva "	83	65
Harju "	95	72
Lääne "	90	76
Saare "	91	76
District of Tallinn	88	69
Pärnu County	99	87
Viljandi "	91	91
District of Vokhma	95	89
Tartu County	92	76
Valga "	98	78
Võru "	94	84
Petseri "	90	58
District of Tartu	93	77
State Estates	-	-
Total	92 %	77 %

23. Actual bringing together of animals and meat

	<u>Company-purchased slaughtering animals 1943:</u>			
	<u>Number</u>	<u>Live weight</u>		<u>RM</u>
		<u>Quintal</u>	<u>RP/kg</u>	
Pigs	38,895	44,290	64.44	2,854,221.00
Cattle	60,870	170,114	39.88	6,783,501.88
Calves	61,597	29,574	39.90	1,178,599.71
Sheep	40,985	13,973	41.00	573,475.58
Horses	769	2,717	19.50	52,854.01
Total	203,116	260,668		11,442,652.18

Company-purchased animals for slaughtering (head):

	<u>Pigs</u>	<u>Cattle</u>	<u>Calves</u>	<u>Sheep</u>	<u>Horses</u>
1943	38,895	60,870	61,597	40,985	769
1942	30,480	76,002	49,852	19,071	81
1941	91,074	40,691	104,142	12,695	-
1940	88,190	47,654	52,998	16,992	-
1939	204,998	23,265	48,985	39,003	-
1938	159,417	12,027	49,614	22,957	-
1937	96,889	10,237	37,166	14,052	-

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24. These are animals bought by the company for slaughtering purposes. Besides, trustees of the company also bought animals to provide meat for the country residents. The company and its trustees also bought meat of animals killed on the farms. Such purchasing was permissible only in emergency-killing cases.
25. The purchasing of animals for slaughtering and meat in 1943 was as follows: (Meat has been figured from average gross-weight to live-weight and livestock heads).

The company purchased:

	Pigs	Cattle	Calves	Sheep	Horses
Live	38,895	60,870	61,597	40,985	769
Meat	8,086	8,141	4,165	1,771	574
Total of Company	45,981	69,011	65,762	42,756	1,343
Trustees	2,114	6,940	10,299	6,602	-
Grand Total	49,095	75,951	76,061	49,358	1,343
1942	40,697	86,674	63,530	25,498	101

The purchases figured in live-weight tons:

	Pigs	Cattle	Calves	Sheep	Horses	Total	1942
Live	4,429	17,011	2,958	1,397	272	26,067	29,333
Meat	941	2,280	201	61	200	3,683	1,946
Total of Company	5,370	19,291	3,159	1,458	472	29,750	31,279
Trustees	246	1,943	496	225	-	2,910	3,254
Grand Total	5,616	21,234	3,655	1,683	472	32,660	34,533
1942	4,558	26,020	3,006	907	42	34,533	

26. The reporting year shows the following development concerning purchases:

1. The number of purchased heads of cattle decreased so much that the live weight of total animals purchased also decreased in spite of the fact that the purchase of all other kinds of animals (heads and live-weight) increased. A considerable increase in purchases of sheep and horses took place. The increase of horse purchases is a result of the regulation that horse meat was considered to cover the government required meat allotments in the reporting year. This was not the case in the years before. The purchases decreased by 1873 tons or approximately five percent of 1942 purchases.

2. The purchasing of meat has considerably increased. If meat purchases in 1942 figured in live-weight were six percent, in 1943 the purchases were 14%.

27. The Expenses of Purchases and Transportation of Livestock. Total livestock purchased was 260,667 quintals of live weight. No figuring was done on 12,264 quintals, a quantity bought in the branches of Narva, Antsla, Rõpina and Irboska and also through the slaughter house of the city of Tallinn where no independent bookkeeping existed. The purchase expenses are figured therefore on 248,403 quintals live weight, and they are:

	Total RM	per 1 quintal
Total	1,241,215.81	5.00
Received back: manure sales, etc.	3,980.31	0.02
Remains	1,237,235.50	4.98
Branches received 5% of the value of animals transported	237,392.92	0.96
Actual expenses distributed	999,842.58	4.02
as follows:		
Wages	103,574.59	0.42
Payments to receivers	74,416.62	0.30
Total transportation expenses	379,887.18	1.53
distributed as follows:		
Transportation by rail	228,784.10	0.92
Transportation by truck	126,116.91	0.51
Transportation by horses	16,024.78	0.06
Transportation by ship	8,961.39	0.04
Materials, food, etc.	50,326.45	0.20
Office and organization expenses	249,088.91	1.00
Misc.: Social security tax, rent, etc.	142,548.83	0.57

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28. The purchase expenses per one quintal live-weight vary in different branches: eg the export slaughter house of Tallinn - RM 5.92 as far as Türi - RM 0.92. In Tallinn transport expenses by rail per one quintal RM 1.61 and transportation expenses total RM 2.17

The purchase expenses on animals (distributed as follows:)	RM 1,237,235.50
Slaughtering-industry-transportation of slaughtered animals	771,016.57
Livestock sales - and locally transported	466,218.93

29. The purchasing center kept approximately 11 thousand tons from 26,068 tons live weight while 15 thousand tons or 58% of live weight had to be transported to other branches. Most of the transportation is done by rail, but quite a number are also transported by trucks, mainly transportation center trucks.

30. Due to war-time transportation difficulties many animals were lost, which never happened in peace-time. Reported lost during the reporting year:

Pigs	10	1.1 tons live weight
Cattle	12	2.8 " "
Calves	16	0.8 " "
Sheep	26	0.9 " "
Total	64 animals	5.6 " "

Purchased animals were used:		
figuring live weight %	1943	1942
Sold live	29%	23%
Were slaughtered	71%	77%

31. Operation. Killed in company's slaughter houses during the reporting year:

	Heads	Live Weight Ton	Slaugh- tered Meat Ton	Meat Bought Ton	Total Meat Ton	1942 Ton	Relation to 1942
Pigs	30,617	3,576	2,640	687	3,327	2,700	123
Cattle	40,295	11,238	4,516	912	5,428	7,116	76
Calves	50,501	2,449	1,312	108	1,420	7,393	101
Sheep	28,375	974	400	25	425	306	139
Horses	597	207	95	95	190	18	1,055
Total		18,444	8,963	1,827	10,790	17,533	94
1942		22,600	10,498	1,035	11,533		
Relation 1942 = 100		82	85	177	94		

32. During the reporting year, 743 tons of meat less were received than the year before; 1696 less tons of beef, while more meat was received from other animals than the year before. During the reporting year the purchases of meat increased considerably for at the beginning of the year the producer was permitted to cover his government required meat allotments with the meat of animals slaughtered in public slaughter houses. From the received 10,790 tons of meat, 1,028 tons or approximately 10% was transported from one branch to another due to meat distribution problems. 1,591 tons of meat were transported the year before which proves that a more adequate meat distribution had been achieved, avoiding meat transportation as undesirable, if possible. Meat transportation is always conducted at a loss.

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ACHIEVEMENTS OF SLAUGHTERING INDUSTRY

33. A special summary table "Results of Slaughtering" shows the procurement of meat and meat products and is a summary of all the animals killed in company owned slaughter houses.
34. Table "Value of Scraps in Wholesale" shows the value of scraps to one ton live weight and the total value of hides produced by 20 slaughtering houses.
35. Table "Financial Value of Slaughtering" indicates the number of slaughtered animals, live weight, and value. The value of scraps and hides is deducted so that the remaining represents the purchase value of meat from slaughtering. Added to this are the expenses of purchase and slaughtering of livestock leaving thus the cost-price for meat to be stored.

Per one quintal (100 kg) of meat figures in RM:

	Pigs	Cattle	Calves	Sheep	Horses
Purchase value of meat	82.58	87.03	56.78	78.08	40.64
Purchase expenses on animal	8.91	8.91	8.91	8.91	8.91
Expenses on slaughtering	5.44	4.99	5.60	6.10	4.33
Cost-price in storage	96.93	100.93	71.29	93.09	53.88
Highest Wholesale Price	86.00	85.00	75.00	108.00	45.00

36. The highest wholesale price on 100 kg beef is RM 2.03 less than the purchase value of meat, not considering the expenses of purchase and slaughtering. The cost-price is lower than the wholesale price on veal and lamb only.
37. In addition to the above mentioned expenses, there are also meat storage expenses (store-rooms, salting, store labor, weighing, freezing and meat wholesale expenses). These made up RM 602,978 and they are spread on all the meat slaughtered and bought that was handled by the storing.

Slaughtered meat	86,551 Quintals
Meat purchased	<u>17,417</u> "
Total	103,968 Quintals

38. Storage and wholesale expenses per one quintal of meat are RM 5.80.
39. Table "Achievements of the Slaughtering Industry" indicates the final cost price, the wholesale value of meat, profit and losses.
40. The final outcome per one quintal of meat:

a) Meat from slaughtering:

	Pigs	Cattle	Calves	Sheep	Horses
cost-price in storage	96.93	100.93	71.29	93.09	53.88
Storage expenses	5.80	5.80	5.80	5.80	5.80
Wholesale cost-price	102.73	106.73	77.09	98.89	59.68
Meat sold	86.00	84.58	75.00	105.00	45.00
Losses	16.73	22.15	2.09	-	14.68
Profit	-	-	-	6.11	-

b) Meat bought:

Purchase price in storage	69.80	64.97	61.65	81.47	33.43
Storage expenses	5.80	5.80	5.80	5.80	5.80
Wholesale cost-price	75.60	70.77	67.45	87.27	39.23
Profit	10.40	13.81	7.55	17.73	5.77

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41. During the reporting year the meat sales prices were set so low (in comparison with the prices paid in purchasing animals) that the wholesale prices for slaughtered meat products did not cover the purchase price of the animal. The unavoidable results were that the slaughtering industry suffered great losses.

42. According to the report the losses are as follows:

Profit on purchased meat	RM 1,200,109.00
	<u>206,060.00</u>
Losses on slaughtering	RM 1,406,169.00

43. The company has taken steps with the authorities that the prices of slaughtered animals and meat products be revised in order to guarantee operations without losses. During the reporting year the question was not settled. (In May 1944 the problem was solved).

The following tables, referred to above, are found at end of report:

RESULTS OF SLAUGHTERING
 VALUE OF SCRAPS IN WHOLESALE
 FINANCIAL RESULTS OF SLAUGHTERING
 TOTAL ACHIEVEMENTS OF THE SLAUGHTERING INDUSTRY

SAUSAGE FACTORIES

44. During the reporting year the following sausage factories operated and produced goods:

a) Jõhvi	184 quint.	m) Distr. Poltsamaa	188quint.
b) Sonda	447 "	n) Tartu	6,711 "
c) Rakvere	1,385 "	o) Elva	23 "
d) Türi	167 "	p) Otepää	112 "
e) Tallinna	5,710 "	q) Valga	683 "
f) Keila	61 "	r) Rääpina	13 "
g) Haapsalu	286 "	s) Petseri	147 "
h) Kuresaare	43 "	Total	<u>20,880 "</u>
i) Pärnu (2 factories)	1,830 "	t) Narva	716 "
j) Vändra	66 "	u) Canning factory,	
k) Vokhma	2,823 "	Tallinn	<u>3,071 "</u>
		Grand Total	24,667 quintals

45. Sausages were made in 21 factories; the report on sausage industry covers 19 factories.

Used for production:

Meat	20,789 quint.
Liver	544 "
Blood	355 "
Scraps	1,449 "
Pearled barley	<u>146 "</u>

Total 23,283 quintals

Produced were:

Smoked meats, ham, etc	504 quint.
Smoked sausage	524 "
Light-smoked sausage	11,492 "
Boiled sausage	7,609 "
Blood & Barley sausage	601 "
Meat Jelly	38 "
Lard	<u>112 "</u>

Total 20,880 quintals

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		Per 1 quint. of ready product
Total value of raw materials	Rm 2,414,758.00	RM 115.67
Expenses	641,703.00	30.74
Cost-price of production	3,056,461.00	146.41
Profit	242,180.00	11.60
Sales value of production	3,298,641.00	158.01

Gross profit on sausage industry:

Sales value of prod. per 1 quint.	RM 158.01
Value of raw material	<u>115.07</u>

Remains gross profit	RM 42.97
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46. The sausage factories used 111.5 kg raw material per 100 kg ready to use products, i e boneless meat scraps, blood, pearled barley. As seen in above report the sausage factories also produced lard. This lard is produced in small factories which do not have any special fat-rendering equipment. These figures do not include the lard production of export slaughter houses.

CANNING FACTORIES

47. During the reporting year the export slaughter houses of Tallinn and Tartu also operated canning factories. They produced altogether 862 tons:

Canned meat	308 tons	
" sausage	206 "	
" fish	1 "	515
Sausage	<u>284</u>	
Meat Jelly	26	
Sauerkraut	28	
Marmalade	9	<u>347</u>
Total		862 tons

48. Raw materials - boneless meat, scraps, etc, used per 1 quint, of product 131 kg.

Raw material per 1 quint. of product	RM 107.02
Expenses	48.94
Total	155.96
Loss	3.56
Sales value of products	RM 152.40

49. Tallinn produced 792 tons and Tartu 70 tons.

OTHER INDUSTRIES

	Profit	Loss
Casing factories	--	1,163.21
Lard Factories	--	39,387.52
Extermination Service	24,737.28	--
Precooked food factories	--	22,370.75
Bread factories	--	1,834.13
Tin factory	--	1,281.21

50. Casings are processed in own sausage factories; only three branches have separate casing factories.

51. Fat rendering has been counted as a separate industry only at export slaughter houses; sausage factories handle fat rendering in other branches.

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52. Export slaughter houses rendered fat for lard in quintals:

	Pork	Beef	Total
Lard obtained	795	477	1,272

53. Used for fat rendering:

Fat-back	498	-	498
Leaf fat	418	-	418
Guc fat	145	96	241
Other	11	741	752
Total	1,072	837	1,909

Percent of lard	74.2	57.0	66.6
-----------------	------	------	------

54. Fat rendering factories cannot work profitably because of the existing price relations: beef fat costs 50 pence per kg, lard wholesale price is 60 pence per kg and retail price is 72 pence per kg. Cost-price of tallow - without rendering expenses is at least 80 pence per kg.

55. Precooked food factories at the export slaughter houses, as well as the bread industry, produced only a small quantity and are therefore not in the position to cover even the minimum expenses; the same is true also of the tin factory which is situated at the Tallinn canning factory and which mainly manufactured tin tags used to mark the ears of livestock.

RAW HIDES

56. During the reporting year raw hides (except furs) were obtained:

	Slaughtered		Bought		Total	
	Piece	RM	Piece	RM	Piece	RM
Pig hides	2,752	7,874.80	61	366.05	2,813	8,240.85
Ox & cow hides	40,295	200,873.70	6,352	30,376.30	46,647	231,250.00
Calf hides	50,501	88,216.20	8,473	19,385.25	58,974	107,601.45
Sheepskin	28,375	34,473.00	5,737	8,835.33	34,112	43,308.33
Horse Hides	597	1,492.50	393	1,075.94	990	2,568.44
Total		332,930.20		60,038.87		392,969.07

57. The slaughter houses turn over all hides and skins obtained by slaughtering and purchase to the hide department which in turn sends them to "Erfassungsgesellschaft Ostland für Häute, Felle und verwandte Gebiete G.m.b.H."

58. The branches have their own store-rooms for hides where they clean, sort and salt the hides and skins. Tallinn has a central store-room.

59. The processing of hides left the branches with profit and losses

RM	47,926.65
and losses	72,116.66
Total deficit	24,190.01

60. These losses are in reality losses of the slaughtering industry; for the branches set the prices of the hides from slaughtering higher than the difference of the selling price and the storage expenses permitted. The actual value of the hides is figured and fixed by the hide department.

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61. The central store house of the hide department handled hides during the reporting year as follows:

Piece	Own Slaughtering Industry	Trustees	Others	Total
Pig hides	3,314	27	3	3,344
Cow & Ox hides	44,210	2,326	58	46,594
Calf hides	54,153	3,696	128	57,977
Sheepskins	29,884	1,831	30	31,745
Horse hides	768	4	101	873
Other hides	418	1	2	421
Total of raw hides (minus horse and other hides) 988 tons, valued				RM 549,271.81
Hides sold (964 tons) valued				RM 681,284.73
and by-products				<u>20,511.25</u>
Total value				RM 701,795.98

Gross profits RM 135,016.83 out of which RM 4,679.99 was received from the sale of by-products.

Expenses of the department was RM 95,409.11, leaving a profit RM 39,872.74

SILVER FOX BREEDING FARMS

62. The company owned two silver fox farms that operated very well financially, yielding

Proceeds	RM 140,948.40
Expenses	67,984.44
Profit	72,963.96
1942 profit	31,452.48

63. The increase of proceeds is mainly due to a raise in the skin prices.

The transit figures of foxes

Farm:	Navesti	Rebase	Total
At the beginning of the year	130	260	390
Born	251	428	679
Transferred from Rebase	15	-	15
Breeding animals bought	24	-	24
Total	<u>420</u>	<u>688</u>	<u>1,108</u>
Killed	223	322	545
Died young	46	95	141
Died old	13	6	19
Transferred to Navesti	-	15	15
Breeding stock sold	-	62	62
At the end of the year	138	188	326
Hides received	268	322	590
Young ones died %	18	22	20.8
" " per one litter	2.56	2.47	2.50

FARMS

64. The export slaughter houses also own farms. The export slaughter house of Tallinn owns the farm "Järvela" in Mõigu. The export slaughter house of Vokhma owns "Navesti" where one silver fox farm is situated, besides renting "Jaaguhansu" and part of the fields of "Uessauna" and "Silla" farms. The export slaughter house of Tartu owns gardens, lots and a rented piece of Emajõe meadow which is being irrigated and turned into gardening grounds.

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65. Land for use is:

	Tallinn	Vokhma	Tartu	Total
Field and garden	6.27	27.70	18.27	52.32
Grassland	12.73	16.02	12.03	40.48
" under cultivation	-	12.17	-	12.17
Other	4.2	4.03	4.24	12.47
Total	23.20	60.00	34.54	117.74

66. The farms produced during the reporting year in quintals:

	Tallinn	Vokhma	Tartu	Total
Potatoes	500	882	210	1,592
Cabbage	66	1,087	492	1,645
Turnips	-	369	118	487
Sugar beets	-	89	75	164
Carrots	24	66	106	196
Beets	10	78	32	120
Tomatoes	1	-	22	23
Berries	-	1	3	4
Other vegetables	9	40	35	84
Tobacco	-	7	-	7
Plants	-	127	-	127
Vegetables (for animals)	-	-	185	185
Grains	-	123	19	142
Hay, straw	286	540	239	1,065

67. The purpose of farming is mainly to grow vegetables to feed personnel, and also to grow vegetables and herbs for the use of the sausage industry. Onions, garlic and also marjoram are grown.

STORES

68. During the reporting year the company had 97 stores, 86 of which were located at the export slaughter houses, afterwards referred to as local stores - and 11 outside stores. The latter work as independent branches but did not have independent book-keeping during the reporting year. In those branches you will find under "Sales of the store" also sales of live stock, sales of one sausage factory and wholesale transactions from the meat store room beside their retail sales.

69. Compared to previous years are the data of the local stores that are at the export slaughter houses only:

	Tallinn		Vokhma		Tartu		Total	
	1943	1942	1943	1942	1943	1942	1943	1942
Number of stores	43	42	2	2	10	10	55	54
Sales in 1000 RM	2,313	2,297	83	96	853	1,094	3,249	3,487
Gross proceeds %	17	16	19	26	21	18	18	17
" in 1000 RM	386	373	16	25	179	203	581	601
Expenses %	18	15	22	16	16	12	17	14
" in 1000 RM	411	343	18	15	133	131	562	489

70. Compared to the previous year the results of the store operations have worsened:
 1. The sale of products decreased by 10 thousand tons although the sausage sales increased by 700 tons. The sausage sales give retail stores less proceeds than the meat sales. 2. Fish sales increased. According to the price regulations that were valid until July 1943 the retail stores got their fish 15% below the retail price and had to cover the transportation expenses of the fish from the central fish storage room of Tallinn to the store, in some instances even from the shore to the store. Effective 1 Jul 43 the price regulations were changed so that the retail store gets the 15% profit of the retail price franco store, but by 1 Jul 43 the peak of the fresh fish season was passed. During the reporting year 1,698 tons of fish

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were sold, out of which 1,278 tons were sold up to 1 Jul 43. **3. Expenses have increased.** The wages of the employees were raised and additional expenses were connected with store rents. In the beginning of 1943 a regulation was enforced concerning the rent of stores according to which rents were collected partly retroactively.

71. Operations of local stores:

Total sales		RM 5,970,000
Proceeds on sales	18%	1,099,000
Expenses	" 14.2%	849,000
Profit	" 4.2%	250,000

72. The percent of proceeds from sales varies in branches from 15-20% depending on the variety of goods: veal gives up to 40%; pork 17%; beef 15%; sausages 13-15%; fish 6-15% depending on transportation expenses. Some stores also handled wholesale sales to the army or private stores, and wholesale transactions do not give any profit.

OPERATIONS OF OUTSIDE STORES

	Narva	Antsla	Räpina	Irboska	Total
Number of retail stores	8	1	1	1	11
Sausage industry	1	-	1	-	2
Sales in 1000 RM	536	275	115	38	964
Proceeds "	149	31	11	5	196
Proceeds %	28	11	9	13	20
Retail sales in 1000 RM	447	30	15	20	512
" " %	83	11	13	53	53
Expenses in 1000 RM	128	17	7	5	157
Profit "	21	14	4	-	39

73. Irboska has small sales. Antsla and Räpina have mainly bought livestock and transported it to the export slaughter house of Tartu. Retail sales that give profit are small in these stores.

SALES, PROCEEDS AND EXPENSES OF THE COMPANY

74. During the reporting year the sales of company-owned enterprises were as follows:

Total sales	RM 18,595,495.26
wholesale 67%	12,444,896.45
retail 33%	6,150,598.81

75. The company had RM 4,766,293.84 proceeds or 25.6% of the sales. Out of this the proceeds of stores were RM 4,542,172.33 or 24.4% of the sales.

76. Sales in 1000 RM:

	Retail	Wholesale	Total	Retail %	%
Livestock	-	3,737	3,737	0	20
Meat, scraps	2,849	3,768	6,617	43	35
Hides	-	702	702	0	4
Casings	-	11	11	0	-
Sausage	1,711	2,768	4,479	33	24
Canned meats	-	1,022	1,022	0	5
Precooked food	23	48	71	32	0.5
Extermination ser-vice prod.	-	65	65	0	0.5
Fats	-	179	179	0	1
Fish	873	32	905	96	5
Misc.	694	113	807	86	5
Total	6,150	12,445	18,595	33	100
1942	7,103	10,762	17,865	40	-
1943	- 953	/ 1,683	/ 730	- 7	-

77. During the reporting year the sales increased by 730 thousand RM and this was attributed to wholesale operations. Retail sales decreased by RM 953 thousand which alone accounts for the decrease in proceeds by approximately 150 thousand RM.

78. Proceeds distributed to production branches were as follows:

	1000 RM		%	
	1943	1942	1943	1942
Livestock sales & Transportation				
locally	722	328	15	6
Slaughtering Industry	629	1,505	14	28
Raw hides	183	198	4	4
Sausage Industry	884	1,423	19	26
Canning Industry	266	200	5	4
Other Industries	156	108	3	2
Stores	1,307	1,328	27	25
Silver foxes	141	89	3	2
Farms, gardens	85	56	2	1
Miscellaneous	393	116	8	2
Total	4,766	5,351	100	100

79. During the reporting year under miscellaneous proceeds of RM 210 thousand were received back from cancelled claims, funds blocked by banks and 1942 railroad transportation expenses.

80. Expenses. During the reporting year expenses were RM 5,307,230.53, distributed as follows in 0/00:

Wages, payments	467	Renovation	18
Travel, per diem	11	Electricity	12
Mail, banks	2	Materials	128
Telephone, telegraph	10	Rents	20
Taxes:		Use of city slaughter	
Social obligatory	33	house	34
" voluntary	28	Representation	2
" industrial	14	Subsidies	1
" circulation	41	Insurance	5
" misc.	18	Amortization	21
Transportation rail	50	Carrying Chgs of debt	24
" other	23	Misc.	38
	73		
		Total	1,000

See next pages for following tables:

ESTONIAN MEAT EXPORTS COMPANY - Assets & Liabilities in 1943
 " " " " Proceeds (1943) and Expenses
 " " " " According to different production
 " " " " branches
 " " " " Business Standing 31 Dec 43/

LIABILITIES				ASSETS	
Wages and payments:				Sale of livestock	484,716.47
1. Management:				Slaughtering Industry	628,736.00
Council	620.00			Hides	183,208.50
Auditing	240.00			Casings factories	43,876.71
Direction	17,483.35	18,343.35		Canning factories	266,493.31
2. Regular Employees:				Sausage factories	883,882.72
Clerks & masters	682,014.54			Fat rendering	21,692.08
Labor	920,110.75			Extirpation service	61,793.17
Employees (sales clerks)	545,356.48	2,147,481.77		Precooked food factories	15,157.28
3. Others:				Bread factories	2,024.27
Payments to non employees				Tin factory	11,207.31
for livestock receiving	74,416.62			Farms	84,863.50
Payments to not regular				Silver fox farms	140,948.40
labor & employees	124,893.49			Stores	1,306,643.36
Outside auditing	4,200.00	203,510.11	2,369,335.23	Dwelling houses	3,638.59
Travelling Expense - per diem			54,506.23	Other income	390,019.25
Mail - bank			11,819.18	To cover expenses of transportation of animals	
Telephone-telegraph			50,390.46	to own branches (receiving expenses)	237,392.92
Taxes: Social exp. obligatory	165,815.62			1943 Deficit	540,936.69
" voluntary	140,582.78				
industrial	69,594.91				
circulation	208,208.45				
stamp-duty	39,559.27				
miscellaneous	58,596.23	682,357.26			
Transportation: railroad	253,032.90				
trucks	87,220.02				
ship	9,503.00				
horses	19,772.09	369,528.01			
Renovation			90,626.26		
Electricity			58,598.09		
Materials: industrial	136,620.15				
packing	56,718.28				
heating	156,797.22				
tools, etc	83,111.21				
others	215,090.82	648,337.68			
Rents			102,408.77		
Use of city slaughter houses			172,895.48		
Publicity - announcements			3,446.92		
Representation			7,833.42		
Subsidies			4,737.04		
Insurance			24,283.74		
Amortization			106,558.98		
Courts - Notary Public			1,563.80		
Carrying charges on debt			124,281.07		
Expenses, cancellings, deficit, other expenses of 1942			186,329.99		
Expenses to cover receiving costs from own branches			237,392.92		
BALANCE					

LIABILITIES

Wages and payments:			
1. Management:			
Council	620.00		
Auditing	240.00		
Direction	17,483.35	18,343.35	
2. Regular Employees:			
Clerks & masters	682,014.54		
Labor	920,110.75		
Employees (sales clerks)	545,356.48	2,147,481.77	
3. Others:			
Payments to non employees for livestock receiving	74,416.62		
Payments to not regular labor & employees	124,893.49		
Outside auditing	4,200.00	203,510.11	
Travelling Expense - per diem			2,369,335.23
Mail - bank			54,506.23
Telephone-telegraph			11,819.18
Taxes: Social exp. obligatory	165,815.62		50,390.46
" voluntary	140,582.78		
industrial	69,594.91		
circulation	208,208.45		
stamp-duty	39,559.27		
miscellaneous	58,596.23	682,357.26	
Transportations: railroad	253,032.90		
trucks	87,220.02		
ship	9,503.00		
horses	19,772.09	369,528.01	
Renovation			90,626.26
Electricity			58,598.09
Materials: industrial	136,620.15		
packing	56,718.28		
heating	156,797.22		
tools, etc	83,111.21		
others	215,090.82	648,337.68	
Rents			102,408.77
Use of city slaughter houses			172,895.48
Publicity - announcements			3,446.92
Representation			7,833.42
Subsidies			4,737.04
Insurance			24,283.74
Amortization			106,558.98
Courts - Notary Public			1,563.80
Carrying charges on debt			124,281.07
Expenses, cancellings, deficit, other expenses of 1942			186,329.99
Expenses to cover receiving costs from own branches			237,392.92
BALANCE			

ASSETS

Sale of livestock	484,716.47
Slaughtering Industry	628,736.00
Hides	183,208.50
Casings factories	43,876.71
Canning factories	266,493.31
Sausage factories	883,882.72
Fat rendering	21,692.08
Extirpation service	61,793.17
Precooked food factories	15,157.28
Bread factories	2,024.27
Tin factory	11,207.31
Farms	84,863.50
Silver fox farms	140,948.40
Stores	1,306,643.36
Dwelling houses	3,638.59
Other income	390,019.25
To cover expenses of transportation of animals to own branches (receiving expenses)	237,392.92
1943 Deficit	540,936.69

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ESTONIAN MEAT EXPORTS COMPANY
1943 Proceeds & Expenses According to Different Production Branches

	Expenses	Proceeds	Deficit	Profit
Sales of livestock	272,656.66	484,716.47	--	212,059.81
Transport of livestock to branches	237,392.92	237,392.92	--	--
Slaughtering Industry	1,828,845.03	628,736.00	1,200,109.03	--
Hides	167,525.77	183,208.50	--	15,682.73
Canning Factories	45,039.92	43,876.71	1,163.21	--
Canning Factories	297,241.59	266,493.31	30,748.28	--
Sausage Factories	641,702.74	883,882.72	--	242,179.98
Fat rendering	61,079.60	21,692.08	39,387.52	--
Extermination Service	37,055.89	61,793.17	--	24,737.28
Precooked food factories	37,528.03	15,157.28	22,370.75	--
Bread factories	3,858.40	2,024.27	1,834.13	--
Tin factory	12,488.52	11,207.31	1,281.21	--
Farms	120,762.87	84,863.50	35,899.37	--
Silver Fox Farms	67,984.44	140,948.40	--	72,963.96
Stores	1,034,919.61	1,306,643.36	--	271,723.75
Dwelling Places	2,906.36	3,638.59	--	732.23
Proceeds & expenses not distributed on production branches	438,242.18	390,019.25	48,222.93	--
TOTAL	5,307,230.53	4,766,293.84	540,936.69	

RESULTS OF SLAUGHTERING
(Data for all 24 slaughter houses)

	per one ton live-weight kg					per one animal kg				
	Pig	Cattle	Calf	Sheep	Horse	Pig	Cattle	Calf	Sheep	Horse
Slaughtered (heads)	30,617	40,295	50,501	28,375	597					
Average live-weight kg	117	279	49	34	347	117	279	49	34	347
Total live-weight Quintals	35,755	112,377	24,494	9,741	2,071					
Average purchase price	64.41	39.66	39.95	41.15	19.48					
Value of slaughtered animals RM	2,303,018	4,456,763	978,616	400,835	40,333	75	111	19	14	68
Obtained through slaughtering:										
Meat	738	402	536	411	456	86	112	26	14	158
Hides (piece)	0.8	3.6	20	29	2.9	0.09	1	1	1	1
Hides (kg)	5.5	60	60	71		0.6	17	2.9	2.4	
Heads		29	56	41			8	2.72	1.4	
Feet				14.4					0.50	
Tongue	2.2	2.9	0.3			0.25	0.81			
Liver	11.0	5.8	11.1	9.5		1.28	1.62	0.54	0.33	
Lungs	7.1	7.9	16.6	13.3		0.83	2.19	0.80	0.46	
Heart	2.6	3.2	4.1	3.1		0.30	0.89	0.20	0.11	
Stomach	3.3	15.0	5.4	11.3		0.39	4.18	0.30	0.39	
Udder		3.7					1.0			
Fats	10.6	6.4		2.1		1.24	1.79		0.07	
Milt	0.4	0.6	0.5			0.05	0.16	0.02		
Scraps	5.0	0.2	11.9	8.3	50	0.58	1.72	0.50	0.28	
Blood	8.0	13.5	6.7	7.4		0.94	3.5	0.33	0.25	

These figures represent the amount of utilized products from slaughtering. Poor liver and other organs discarded by the veterinarians are not included, likewise blood, udders, scraps, milts are accounted for only in quantities utilized. Besides, saved and not accounted for were glands, horns, hoofs, hair and gall. Unaccounted for also are casings which were one set per each animal, part of these being damaged. Calf stomach is partly casings, not used for food, but fodder. Cattle and calf feet are counted in sets; they are not indicated under weight.

VALUE OF SCRAPS IN WHOLESALE

	Scraps per one ton live-weight														
	Pigs			Cattle			Calves			Sheep			Horses		
	kg	per	RM	kg	per	RM	kg	per	RM	kg	per	RM	kg	per	RM
Heads	-	-	-	29.0	-12	3.48	56.0	-.54	30.24	41.0	-.36	14.76	-	-	-
Feet	-	-	-	3.0	-.40	1.20	20.2	-.36	7.20	14.0	-.17	2.38	-	-	-
Tongue	2.2	1.-	2.20	3.0	1.08	3.24	0.3	1.38	-	-	-	-	-	-	-
Liver	11.0	1.34	14.74	5.8	1.20	6.96	11.1	1.56	17.32	9.5	1.20	11.40	-	-	-
Lungs	7.1	-.36	2.56	7.9	-.25	1.97	16.6	-.30	4.98	13.3	-.30	3.99	-	-	-
Heart	2.6	-.66	1.72	3.2	-.60	1.92	4.1	-.66	2.71	3.1	-.66	2.05	-	-	-
Stomach	3.3	-.36	1.19	15.0	-.24	3.69	2.0	-.36	-.72	11.3	-.18	2.03	-	-	-
Fats	10.5	-.60	6.30	6.4	-.48	3.07	-	-	-	14.1	-.48	6.77	-	-	-
Milt	0.4	-.12	-.48	0.6	-.36	-.22	0.5	-.36	-.18	-	-	-	-	-	-
Sweepings	5.0	-.01	-.05	6.2	-.01	-.06	11.9	-.01	-.12	8.3	-.01	-.08	50	-.01	-.50
Udder	-	-	-	3.7	-.24	-.89	-	-	-	-	-	-	-	-	-
Blood	8.0	-.12	-.96	13.5	-.12	1.62	6.7	-.12	-.80	7.4	-.12	-.89	-	-	-
Casings	8.5	-.55	4.68	3.4	1.-	3.40	20.0	-.08	1.60	28	-.45	12.60	-	-	-
Total			34.88			31.63			65.87			56.95			-.50
Total of hides from slaughtering in Quintals	195	-.40	7,800.-	5,648	-.30	*	1,196	-.60	**	648	-.50	***	597	2.50	1,493.-

* = 169,440.-

** = 71,760.-

*** = 32,400.-

FINANCIAL RESULTS OF SLAUGHTERING
 (Data from 20 slaughtering houses)

	Total	Pigs	Cattle	Calves	Sheep	Horses
Slaughtered (heads)	144,768	30,319	38,358	49,033	26,459	599
Average live-weight kg	123	117	280	48	35	343
Gross weight quintals	177,779	35,437	107,271	23,821	9,194	2,056
Price of 1 quint. live-weight RM	44.49	64.42	39.66	40.02	41.23	19.53
Purchase value of slaughtered animals RM	7,909,718	2,283,008	4,254,340	953,225	378,982	40,163
To be deducted:						
a) value of scraps	673,869	125,199	339,298	156,909	52,360	103
b) hides	282,893	7,800	169,440	71,760	32,400	1,493
Remains value of meat	6,952,956	2,150,009	3,745,602	724,556	294,222	38,567
Per one quintal meat	80.33	82.58	87.03	56.78	78.08	40.64
Quintal of meat from slaughtering	86,551	26,037	43,037	12,760	3,768	949
1 Ton meat live-weight kg	487	735	401	536	410	462
Purchase expenses of livestock						
Per 1 quintal meat RM 8.91	771,017	231,944	383,384	113,669	33,566	8,454
Slaughtering expenses	454,850	141,748	214,542	71,463	22,985	4,112
Obtained from slaughtering:						
Meat cost-price: per 1 quint.	94.50	96.93	100.93	71.29	93.09	53.88
TOTAL RM	8,178,823	2,523,701	4,343,528	909,688	350,773	51,133

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TOTAL ACHIEVEMENTS OF THE SLAUGHTERING INDUSTRY
(Data of 20 slaughter houses)

	TOTAL			PORK			BEEF		
	Quintal	per	RM	Quintal	per	RM	Quintal	per	RM
Meat from slaughtering	86,551	94.50	8,178,823.--	26,037	96.93	2,523,701.--	43,307	100.93	4,343,528.--
Meat bought	17,417	65.41	1,139,296.--	6,681	69.80	466,336.--	8,743	64.97	568,004.--
Total of meat	103,968	89.63	9,318,119.--	32,718	91.39	2,990,037.--	51,780	94.85	4,911,532.--
Expenses of meat storage & wholesale		5.80	502,978.--			189,764.--			300,324.--
Total of cost-price		95.43	9,921,097.--		97.19	3,179,801.--		100.65	5,211,856.--
Losses		11.54	1,200,109.--		11.19	366,053.--		16.07	832,306.--
Meat sold	103,968	83.88	8,720,988.--	32,718	88.--	2,813,748.--	51,780	84.58	4,379,550.--
Profit on bought meat		11.83	206,060.--		10.40	69,482.--		13.82	120,741.--
Losses of slaughtering industry		16.25	1,406,169.--		16.73	435,535.--		22.14	953,047.--
Loss per one ton live-weight			79.10			122.90			85.84
Meat sold			8,720,988.--			2,813,748.--			4,379,550.--
Hides			282,893.--			7,800.--			159,440.--
Scraps			673,869.--			125,199.--			339,298.--
Total production of slaughtering industry			9,577,750.--			2,946,747.--			4,886,288.--
Deducted:									
Value of slaughtered animals			7,909,718.--			2,283,008.--			4,254,340.--
Value of bought meat			1,139,296.--			466,336.--			568,004.--
Remains gross profit			628,736.--			197,403.--			65,744.--
Gross profit on purchased meat			307,078.--		16.20	108,232.--		19.61	171,450.--
" " " slaughtered meat			321,658.--			89,171.--			-
" losses " " "			-			-			105,506.--
Per one ton live-weight			18.09			25.16			9.84
Expenses on meat through slaughtering			1,727,827.--			524,706.--			847,541.--
Per one ton live-weight			97.19			148.07			79.01
Expenses on purchased meat			101,018.--			38,750.--			50,709.--
Total expenses			1,828,845.--						

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TOTAL ACHIEVEMENTS OF THE SLAUGHTERING INDUSTRY (continued)
(Data of 20 slaughter houses)

	VEAL			LAMB			HORSE		
	Quintal	per	RM	Quintal	per	RM	Quintal	per	RM
Meat from slaughtering	12,760	71.29	909,688.--	3,768	93.09	350,773.--	949	53.88	51,133.--
Meat bought	992	61.65	61,166.--	215	81.47	17,515.--	786	33.43	26,275.--
Total of meat	13,752	70.60	970,854.--	3,983	92.47	368,288.--	1,735	44.62	77,408.--
Expenses of meat storage & wholesale			79,762.--			23,101.--			10,027.--
Total of cost-price		76.40	1,050,616.--		98.27	391,389.--		50.40	87,435.--
Losses		1.40	19,216.--		6.73	26,826.--		5.40	9,360.--
Meat sold	13,752	75.--	1,031,400.--	105.--	418,215.--	45.00	78,075.--	4,535.--	
Profit on meat bought		7.55	7,490.--	17.73	3,812.--	5.77	4,535.--		
Losses of slaughtering industry		2.09	26,706.--	6.11	23,014.--	14.64	13,895.--		
Loss per one ton live-weight			11.21		23.01		67.58		
Meat sold			1,031,400.--		418,215.--		78,075.--		
Hides			71,760.--		32,400.--		1,493.--		
Scraps			156,909.--		52,360.--		103.--		
Total production of slaughtering industry			1,260,069.--		502,975.--		79,671.--		
Deducted:									
Value of slaughtered animals			953,225.--		378,982.--		40,163.--		
Value of bought meat			61,166.--		17,515.--		26,275.--		
Remains gross profit			245,678.--		106,478.--		13,233.--		
Gross profit on purchased meat	13.35		13,243.--	23.53		5,059.--	11.57		
" " " slaughtered meat			232,435.--		101,419.--		4,139.--		
" losses " " "			--		--		--		
Per one ton live-weight			97.58		110.31		20.13		
Expenses on meat through slaughtering			259,141.--		78,405.--		18,034.--		
Per one ton live-weight			108.79		85.28		87.71		
Expenses on purchased meat			5,753.--		1,247.--		4,559.--		

LIBRARY SUBJECT & AREA CODES

727.061 25M 12/727.4 25M 5/727.72 25M 5/726.51 25M
 5/727.7 25M 12/727.2 25M 5/727.73 25M 4/729.61 25M
 4/727.3 25M 10/727.2 25M 4/727.78 25M 5/729.61 25M
 4/727.1 25M 10/727.1 25M 4/727.79 25M -end- 729.911 25M
 4/727.4 25M 10/727.3 25M 4/722.314 25M 729.913 25M
 4/727.2 25M 10/727.4 25M 4/728.73 25M 5/727.79 25M
 12/727.3 25M 4/727.7 25M
 12/727.1 25M 5/727.71 25M 4/726.51 25M