

been fixed it would have gone probably to \$5.00. The farmers have had no voice in fixing the price of their wheat or other products. They have paid more than their fair share of the taxes and have given liberally to every war fund.

But there is no use arguing with a man like that. As The Guide has pointed out hundreds of times the only hope of the farmers is to organize their political power. The farmers have been hoodwinked, buncoed and plundered for years by iniquitous legislation. They will never get a square deal in this lower world until they wake up to the necessity of using the ballot unitedly. Those fellows who look upon the farmer as their legitimate prey will never see any argument but force—political force. They have the money and have the idea that money must rule. It is up to the farmers to teach them a lesson they richly deserve.

The Farm Tractor Tax

Robert Harmer, president of the Sawyer-Massey Company, of Hamilton, Ont., as is recorded in a news article in this issue of The Guide, has made a public statement in support of the manufacturers' demand that the farm tractor tax be reimposed forthwith. He gives expression to the sense of injury he is laboring under, as a tractor maker, by reason of the order-in-council of February 8 last, which abolished for 12 months the customs duty of 27½ per cent. on tractors costing not more than \$1,400 in the country of production. Deputations representing the manufacturing interests have been besieging Ottawa, to have that order-in-council rescinded at once.

Mr. Harmer is to be commended for making his plea in the open. One of the publicity planks in the Farmers' Platform declares that "every claim for tariff protection should be heard publicly before a special committee of parliament." All tariff-making should be done in the open daylight; secret tariff-making methods have made the tariff of the past a chief corrupting influence in Canadian public life.

As for Mr. Harmer's plea, it is to be said that the organized farmers do not entertain the least desire that any injustice should be done to Mr. Harmer's company, or to any other company. But they do object, and not without reason, to the imposition of a 27½ per cent. tax on every farmer in Canada who buys a tractor, for the benefit and advantage of a Canadian manufacturing industry, whose outputs amounts annually to only a few hundred tractors, much higher in price than

the light tractors to which the order-in-council applies.

Of these light tractors, the total number brought into Canada from the date of the order-in-council to the end of October was 8,684, and their value was \$7,993,916, making the average value per tractor, \$920.53, and the average farm tractor tax which the order-in-council is abolishing, \$253.15.

If the steel which is the raw material of tractors cannot be obtained in Canada on terms which will enable Canadian tractor makers to do business unless the farmers dig up this tractor tax out of his jeans for their benefit, surely such a fact is a sadly enlightening commentary on the wisdom of having given many millions upon millions of the money of the people of Canada to the Canadian steel industry—that "infant industry" with an appetite and capacity like a lusty giant's for absorbing public pay.

Income Tax Bungling

The administration of the Income Tax in Canada has been far from perfect. The government has failed lamentably in its duty of educational work in this connection. Ottawa might well have taken a leaf from the Washington book in introducing the Income Tax.

As was pointed out in a resolution adopted at the August session of the Canadian Council of Agriculture, which declared for the permanent establishment, and the extension of the Income Tax system, the fact that this principle of raising money necessary for the public needs is new in this country makes it necessary that full information and instructions concerning its operation should be prepared by the Department of Finance and circulated throughout the Dominion, as has

been done throughout by the United States.

Another matter to which the Council of Agriculture called attention was the fact that the forms for Income Tax returns issued from Ottawa have been so inadequate in the way of conveying instruction to those required to fill in such forms, especially so in the case of farmers, that there is need of their being recast, with such amplifications and explanations as are necessary to make their meaning and purpose perfectly clear.

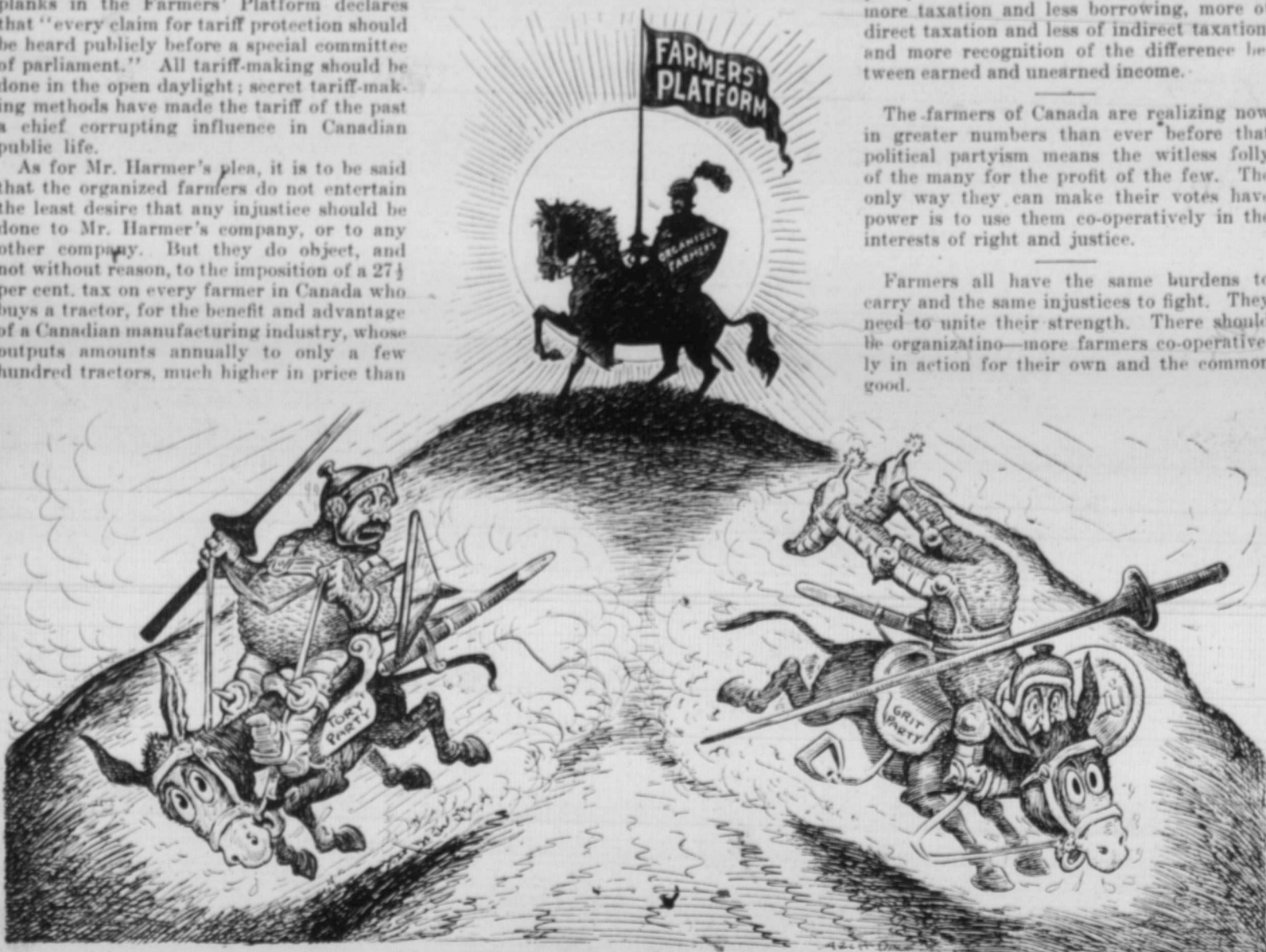
In regard to this necessary recasting of the return forms, as in regard to the need of Dominion-wide issues of leaflets and booklets, explaining the scope and purpose of the Income Tax, our government has failed to do its duty and has fallen far behind the government of the United States. The whole record thus far in regard to the administration of the Canadian Income Tax system—if that word can rightly be applied to anything so unsystematic—is by no means a creditable one.

One of the most radical and most progressive changes in international relations and dealings which is to be hoped for in the new era that will begin after the Peace Conference has done its work will be open diplomacy, instead of the old secret diplomacy. If open diplomacy actually becomes international practice, with all international affairs arranged in full view of all the world, the old diplomacy will wither up and blow away. There will be no more of the hidden deals and bargains and secret treaties and subterranean understandings which in the past have deluged Europe with blood.

A square deal to all Canadians, with discrimination neither for nor against any class or interest, demands that the future fiscal policy of Canada shall be upon the lines of more taxation and less borrowing, more of direct taxation and less of indirect taxation, and more recognition of the difference between earned and unearned income.

The farmers of Canada are realizing now in greater numbers than ever before that political partyism means the witless folly of the many for the profit of the few. The only way they can make their votes have power is to use them co-operatively in the interests of right and justice.

Farmers all have the same burdens to carry and the same injustices to fight. They need to unite their strength. There should be organization—more farmers co-operatively in action for their own and the common good.



SELF-SEEKING PARTYISM CONFRONTED BY JUST PRINCIPLES AND SOUND POLICIES

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