

## Commission of Conservation CANADA

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### BALSAM AS PULPWOOD

There is a considerable prejudice against the use of balsam in the manufacture of newsprint, caused largely by insufficient knowledge of the species. Some companies claim that balsam cannot be driven for any great distance because of the loss from sinking when the logs are in the water for any length of time, while other companies are actually driving balsam for quite a considerable distance. There are companies which have been allowing only ten per cent balsam in the annual cut of logs, regardless of the fact that the species forms upwards of fifty per cent of their total stand. The greatest trouble in the use of balsam seems to be the presence of pitch pockets caused by the efforts of the tree to heal wounds while growing. When the wood is reduced to pulp, the pitch gets into the pulp and may cause trouble on the screens and paper machine. In spite of this, however balsam can be used, as demonstrated by many companies, some of whom are using it indiscriminately in mixture with spruce, with quite satisfactory results. With the available supply of spruce decreasing so rapidly as to cause more or less alarm, and with balsam forming such a large percentage of the forests of Eastern Canada, particularly so in the young growth, the various governments and companies should and must see to it that this species is fully utilized if Canada is to maintain its position as one of the leading pulp-producing countries of the world.—C. R. Mills

### GAME PROTECTIVE ASSOCIATIONS

The Commission of Conservation has taken the lead in educating public opinion in Canada as to the importance of conserving our wild life resources and in promoting measures to effect such conservation. The work that has already been accomplished has only served to indicate how much greater an effort is necessary. The assistance of all organizations concerned in the protection of wild life is essential. In a country so rich in game animals, it is surprising how few associations there are of those interested in their protection. There are a few associations of sportsmen scattered through the Dominion, but how many of these ever endeavour actively to pro-

mote wild life conservation or exert themselves except when their immediate interests are involved? Such associations of sportsmen should become active centres of propaganda for wild life conservation, not confining themselves to merely selfish interests, but dealing with the subject in a broad, public-spirited manner. Further, we should like to see associations of persons interested in wild life conservation, both sportsmen and nature-lovers, organized throughout our country. The effect of such organizations would be incalculable. Not only would they serve to educate the public, but they would be able to assist the governments in the effectual enforcement of the game laws. Where we now have one game protective or sportsmen's association, there should be at least ten. The possibilities of mutual cooperation between such associations and the governments are indefinite. In no way could an endeavour to promote nation-wide effort in the conservation of wild life meet with greater success than through the assistance of such organizations of sportsmen, of guides and of nature-lovers—in a word, of all who are directly interested in the adoption and carrying out of all measures that have for their object the preservation of our wild life resources.—C. Gordon Hewitt

### RAILWAY FIRE HAZARDS

In 1909, the forests of Canada provided 11,000,000 tons of freight for Canadian railways. By 1916, this had been increased to 16,000,000 tons. These figures are a measure of the importance of forests as revenue producers for railways. In addition, railways require immense quantities of timber and lumber for the construction and repair of their lines and equipment.

The officials of privately owned railways have been subject to the regulations of the Railway Commission as regards fire prevention for a number of years and have shown commendable public spirit as well as excellent business insight in their willingness to comply with them. So long as coal is burned by locomotives which pass through forested regions, the danger of fire will always be serious. All brush and inflammable material must be kept cleared for a distance of from 100 to 300 feet from the centre of the track. Speeder, or velocipedo patrols must be maintained in forested regions. Special appliances to check sparking must be installed in all locomotives and provision made for competent inspection and repairs. All of these factors involve a large expenditure, but the risk falling off in the number of fires on protected lines has demonstrated the wisdom of it. Constant vigilance is the price of safety. For example, in 1918, the first year inspection of locomotives in New Brunswick was enforced it was found that 89 per cent of the locomotives were defective. In one year, this was reduced to 29 per cent.—A. Donnell

## Farm Accounting and the Income Tax

Farmer's Account Book Published by  
Commission of Conservation  
Demonstrates its  
Usefulness

A Saskatchewan farmer writes to the Commission of Conservation "Received your Farmer's Account Book and think it is a very simple, handy book and I found it very useful in keeping track of everything on the farm. I entered it up about every week and do not see how a farmer can intelligently fill out his income tax returns without a book such as this." Many other farmers have written commending the book for this and other reasons.

The Commission of Conservation issued the *Farmer's Account Book* primarily to promote better farming through encouraging better business methods on the part of the farmer. The imposition of the Federal income tax has incidentally provided another, and very important, argument in favour of its use by all farmers, except such as have already a satisfactory system of keeping accounts.

It will not be out of place, therefore, to give a few hints regarding the manner in which the data noted in the account book should be used in filling out the income tax return.

The first, and most important, thing to notice is that the farm accounts must be kept absolutely separate from the household accounts. Farm expenses are allowed as deductions from income, but household expenses are not. For example, feed purchased for stock is a farm expense, but provisions bought for the family is a household expense. Similarly, insurance premiums paid on the barn, granary, etc., and depreciation and repairs on these buildings are charged to the farm, but similar expenses on the house are personal, just as they would be in the case of a city man.

Secondly, it must be noted that, with one or two exceptions, the Income Tax Branch takes no account of either receipts or expenses other than cash. The exceptions are: under *Gross Income*, the item "Value of Products Consumed on Farm"; under *Expenses Claimed as Deductions from Income*, the items "Board of Farm Help" and "Depreciation," also "Rent," if paid wholly or partly in kind. Wages for members of the farmer's family are not allowed to be claimed as a deduction unless paid in cash. Increases in live stock is not required to be declared as part of income, neither is the loss of live stock through death permitted to be deducted. Hence, even if the farmer opens and closes his books on the first of January so that his business year corresponds with the calendar year (which is not at all necessary), the total farm receipts and expenses as shown on page 25 of the Account Book will not correspond with the similar items to be declared on the income tax return.

The differences, however, simplify rather than complicate the task of filling out the return, as it is not necessary to make an inventory. The cash receipts and expenses are kept track of on pages 1-18 of the Account Book and may be readily picked out and transferred to the form supplied by the Income Tax Branch. The only troublesome item is likely to be "Value of Products of Farm Consumed on Farm." This can best be filled up from the household accounts, if such are kept, as it includes all the butter, eggs, milk, meat, poultry, vegetables, etc., raised on the farm and consumed in the house. In cases where such products are traded at a store for other articles, transactions of this nature should be entered on the books as though the storekeeper had paid the farmer in cash and then the latter had immediately spent the money in the same store. For example, if three pounds of butter is traded for a pair of gloves, the value of the butter must be entered as a cash receipt and credited to the farm. The gloves, being an article of personal use, cannot be charged against the farm as a business expense. They should be entered in the farmer's own personal account, if he keeps one, but, so far as the farm is concerned, they are a receipt, a part of the farmer's income, and not an expense at all.

If a farmer bears these two simple rules in mind, namely: (1) Keep all business expenses separate from household and personal expenses, (2) Disregard, with exceptions above noted, all receipts or expenses other than cash, he cannot go far astray in filling out his income tax return from the data supplied by his *Farmer's Account Book*.—P. M. Baldwin

### THE CAUSE OF FAILURE

To be successful, farming must be made a business. Failures in farming are as often due to neglecting the business side as to any other cause. Farmers who neglect to keep exact records of their receipts and expenditures should ponder the following extract from the February "Teller," issued by the Sterling Bank.

"When asked recently by the National Association of Credit Men what in their opinion was the chief cause of business failures, 10,000 merchants replied almost to a man: 'Failure to keep books.' About the same time, another investigation among 6,000 merchants taken at random from all parts of the country, showed that only 10 per cent kept records that told them: What they had in stock; what profit they were making; what their expenditure was for selling, advertising, and other items of overhead; what particular part of their business was profitable or unprofitable. Every farmer who does not keep books should make up his mind to begin. Send to the Commission of Conservation for a free copy of the 'Farmer's Account Book.'