

being carried by the comparatively few who are moved by patriotic and generous impulses, while the mean and selfish escape. Some people may say that it is cheaper to raise funds by voluntary contributions than by means of the tariff, but there is not much fear that any attempt will be made to increase the revenues of the country by that means, the failure of the war budget last spring having proven the uselessness of that course. The stamp tax has also proved a failure, the increase of postage having caused a reduction in the number of letters mailed, and the other special taxes have brought in only small amounts. There is, however, one large and unfailing source from which the federal finance minister may draw revenues, and that is land values. The municipalities derive the greater part of their revenues from that source, but the Dominion has not so far called upon the landlords for a penny. It seems inevitable that, having tried every other kind of tax, the Finance Minister will at last be compelled to adopt the one form of taxation which is just and equitable. Land values, unlike all other values, are not the result of individual effort, but are produced by the increase of population and by the presence and industry of the people as a whole. They should, therefore, belong to the community and should be taken into the public treasury by means of taxation.

LUMBER IS CHEAP

One of the reasons that is frequently given for the absence of suitable buildings on many western farms is the high cost of lumber. That reason, however,

does not exist at the present time, and in that fact lies an opportunity which farmers would do well to take advantage of. The cheapness of lumber is due to the slackness of the building trade during the past couple of years and the accumulation of large stocks by the manufacturers, who are now ready to take bargain prices in order to turn their output into money. A machine shed, which would lengthen the life of the farm implements, is a good investment at any time, and much more so now when the lumber can be bought so much more cheaply than in normal times. The progressive farmer, of course, has a machine shed, and has need perhaps for a bigger barn, that he may keep more stock; a bigger granary, that he may hold his wheat till prices are better, or a new house, that he and his family may enjoy a better home. If these things are needed, and there is money available, the present is a favorable time to get them at the lowest possible cost. Beside the lumber, the chief cost of building is labor, and when threshing is over there will no doubt be an ample supply of men at reasonable wages.

MANUFACTURERS' TESTIMONY

In the boiler plate supplied to country newspapers free of charge, express paid, at the expense of the Canadian Manufacturers' Association, we read:

"The new war tariff of 7½ per cent. also served to keep out American goods."

When American, or more correctly United States, goods are kept out, it means, of course, that the Dominion treasury does not collect any customs duty and loses revenue. Nevertheless,

Finance Minister White declares most emphatically that the war tariff was imposed for the purpose of increasing the revenue and not to afford additional protection for the Canadian manufacturers.

Whatever Mr. White's purpose may have been, the records of the Customs Department, as well as this testimony of the manufacturers' press service, prove that the war tariff has given increased protection and lower revenues. If the Finance Minister and the government of which he is a member are open to reason we shall see a reduction of the tariff at the next session of Parliament, which would be followed by an increase in the revenues of the country as well as a reduction in the cost of living.

The estate of Lord Strathcona, who died January 21, 1914, included land in Manitoba, mostly in and near Winnipeg, valued at \$2,490,000. When Donald A. Smith, the future peer, acquired that land, many years ago, its value was not a tithe of what it is today. Who and what caused the increase in value? Not Donald A. Smith, and not Lord Strathcona, for he shook the dust of Winnipeg from his feet years ago, and only returned for a few hours a short time before his death. The people of Manitoba, who have lived and labored in that province and have paid increasing tribute to Lord Strathcona and other landlords all these years, created that value. But land values belong not to those who create them, but to those who are permitted by an unjust land system to appropriate them. In the form of succession duties Manitoba will receive approximately \$250,000 from this estate—which is ten per cent. of justice.



STUNG AGAIN!

One of the reasons for the present low price of grain is the enormous increase in ocean freight rates. That the increase is not entirely due to higher insurance charges or increased expenses, is proved by the high prices at which ships have recently changed hands, some having been sold at double their cost. This is another instance of greedy capitalists taking advantage of the war to extort excessive profits from the people.