



**The Ford Engine Needs a Special Oil for, Small but Powerful, it Runs at High Speed**

Many tests have been made, the result of all pointing to the fact, in Ford engines, that oil of a little lower viscosity than that of oils sold for other cars. The advantage of this appears to be that whatever part of the lubricating oil works up into the expansion chamber is turned up without delay and down, not through the exhaust, preventing any trouble from carbon deposit on the cylinder heads or a breaker on night oil.

In all lubricating oil quality is really what counts most—that is one of the big reasons we advise for your use of EATON'S Special Ford Auto Oil, and the one we want you to consider first. Then look at the price, and you will be surprised, and most agreeably too, to find how reasonable it is in comparison with others.

906H470. 1 Gal. Tin. EATON Ford Auto Oil	70
906H471. 4 Gal. Case, per gal.	.62
906H472. 25 Gal. Barrel, per gal.	.53
906H473. 42 Gal. Barrel, per gal.	.50

**POLARINE TRANSMISSION GREASE "A"**

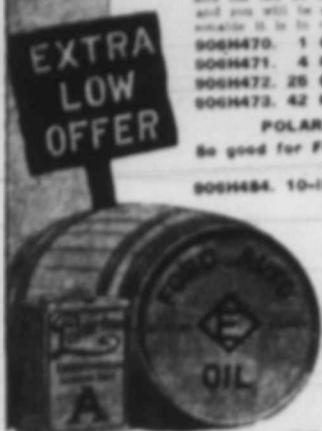
Be good for Ford Cars it is Used by the Manufacturers Themselves

906H484. 10-lb. Pail 1.50

**Our Extra Low Introductory Offer**

906H490. 25 Gallon Barrel of EATON Ford Auto Oil and a 10-pound Tin of Polarine Transmission Grease, both for 12.00

See page 329 in our Spring and Summer Catalogue for other kinds of oil and lubricants



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## Our Ottawa Letter

(By The Guide Special Correspondent)

Ottawa, April 25.—This has been budget week at the capital. Tariff and trade matters have held first place in parliament. To some extent the situation has been clarified. Speculation as to the adoption by the government of some modification in its general tariff policy has been somewhat general. When free wheat was announced, as a war measure, many people thought it would be followed by a number of tariff changes, and the prediction was freely made that they would include free agricultural implements. This feeling prevailed pretty generally until Monday afternoon when Archie McCraig, of West Kent, moved to have farm tractors placed on the free list as an encouragement to production.

The reply made by Sir Thomas White, minister of finance, indicated quite clearly that the government still adheres to its general policy of protection for Canadian industries. Mr. McCraig was told that tractors could not be admitted free because they are manufactured in Canada. In this respect they differed from ditching machines which came in free. The house naturally interpreted the minister's statement as applying generally to all manufactured articles and expectation as to tariff changes was lessened. Nevertheless, Sir Thomas' one sentence announcement in his budget speech: "We have no tariff changes to propose," came as quite a surprise to the house. "I thought that beans would at least be placed on the free list," one member remarked. This observation was due to the fact that Mr. McCraig had asked also for free beans and Sir Thomas had asked him to wait for the budget.

**More Profits to be Taken**

The budget established a record in two different ways. The figures of revenue, expenditure and trade were the largest in the history of the Dominion, while the new proposals it contained were down to the irreducible minimum of one. The single proposal made was, however, popular because it was designed to increase the taxation of those best able to pay, the munition makers and other big business concerns which are making abnormal profits. Under the business war tax of a year ago profits in excess of seven per cent. are taxed to the extent of 25 per cent. This will still prevail up to 15 per cent. profits. In addition the government will now take one half of all profits between 15 and 20 per cent. and three-fourths of the profits beyond 20 per cent. The increased business taxes are expected to produce a big addition to the revenue, but the returns will probably not be so big as if this rate of taxation had been fixed a year ago when profits were larger than they are at the present time. Under the legislation of last year partnerships and ordinary business houses are exempt up to ten per cent. as compared with seven for incorporated companies. This provision still remains in force.

**Free Tractor Proposal Rejected**

The debate on Mr. McCraig's resolution calling for duty free farm tractors produced the first division of the session, the motion being rejected on a division of 48 to 28, a government majority of 20. Mr. McCraig moved: "That, in the opinion of this house, on account of the urgent need of greater production of foodstuffs and the admitted shortage of farm labor, tractor engines suitable for all kinds of farm work, which will be of great assistance to producers, should be admitted into Canada duty free." Mr. McCraig told the house that in his part of the country fields containing 400 acres would be left uncultivated unless tractors could be secured. The government of Ontario had purchased ten tractors with which to help the farmers and the Dominion government could help a great deal by immediately removing the duty. J. G. Turriff asserted that hundreds of large tractor engines of a type not made in Canada are being used in the west. They can do the work of eight or ten horses and a removal of the duties would be a great benefit to the farmers of the prairie provinces. The joint appeals from east and west had no effect however. Sir Thomas White said that the Massey Harris people were making a small tractor and that they were being made in Brantford and elsewhere. He argued that if tractors were allowed free entry the raw materials which enter into their construction would also have to come in duty free. Mr. McCraig proposed to restrict free entry to the duration of the war, but that proposal was not accepted and the motion was voted down.

**Propose Permanent Free Wheat**

The most important development of the budget to date from the standpoint of the western farmer, has been the introduction of an amendment by J. G. Turriff in respect to free wheat. It is as follows:

"This house desires to take the earliest opportunity of expressing its pleasure that the government has at last yielded to the persistent demands of the grain growers of the west, as frequently set forth by delegations and resolutions of the representatives of the farming interests, and repeatedly voiced by the liberal party in the house, by placing wheat, wheat flour and semolina on the free list, and thereby securing a free market for wheat and wheat products in the United States.

"This house is of the opinion that if the policy of free wheat is made permanent it will enormously increase the prosperity of the west and be to the general advantage of the whole Dominion.

"In order that the country may be assured of such permanency and that the action of the administration is not a mere temporary expedient which may be revoked at any time by the government without reference to parliament this house would urge upon the government the desirability of submitting early in the present session a measure to place by statute wheat, wheat flour and semolina on the free list, and thereby encourage the farmers to engage in the largest wheat production possible."

The likelihood of the question of the permanency or otherwise of free wheat as provided for by order-in-council under War Measures' Act, being the subject of difference of opinion and debate in parliament, was foreshadowed in this letter last week. The accuracy of the prediction is made manifest by Mr. Turriff's amendment and by the fact that this point had already been the subject of acrimonious debate. The chief speech since the amendment was moved from the government side was made by Hon. Arthur Meighen, who maintained that the order-in-council has all the permanency of an act of parliament. In this view he is supported by Sir Thomas White. Mr. Meighen's speech on the budget excited more than ordinary interest because the members were anxious to hear what he would say about free wheat. Mr. Meighen did not depart in any degree from his previous attitude as to the desirability of free wheat under normal conditions, although justifying the action of the government in view of present conditions created by the shortage of shipping, the demand for wheat in the United States and the necessity of providing a market for the large quantities of low grade wheat still in the hands of the farmers in the west. The solicitor-general maintained that the arguments advanced in the past against the reciprocity agreement and free wheat were wholly justifiable. He asserted that the Liberals were responsible for the agitation in the west which has led the majority of farmers to believe that they would be benefited by free wheat. He quoted market quotations before and after the bringing into effect of the free wheat order-in-council to prove that what had happened had been just what it was predicted would happen by the opponents of reciprocity and free wheat. Incidentally Mr. Meighen denied the existence of a millers' combine and argued that did such a combine exist the Grain

Continued on Page 38