

desk with its quaint pigeon holes full of musty books and papers.

Mr. Jones' intention was to reduce himself to a state of absolute depression by reading anti-tariff literature, but his attention was arrested by a blue book which had just arrived that day from Ottawa. It contained the returns of the Customs Department. Mr. Jones glanced through the orderly array of figures and terse significant statements, so different from those which had threatened to undermine the cheerfulness of his disposition a few minutes before. He noticed, that the duty collected on spirits and wines imported into Canada during 1910 amounted to \$5,955,645.40, which went into the Dominion treasury and helped to make up the total revenue of the country.

#### **Taxes the Farmer Doesn't Pay.**

"Who pays that six millions?" asked Farmer Jones of himself.

"I don't drink spirits. No one on this concession drinks. Practically no one in the township touches liquor. We have had local option for three years and it has not been sold in the county for that time.

Clearly the farmers about here do not pay any of that six millions. Who does then? Temperance statistics show that most liquor is consumed in large cities, where there are at least two distinct classes of people, the very rich and the very poor. A duty on liquor is a tax on a luxury. It tends to place it beyond the reach of the poor and takes a little of the extra pocket money of the rich. Therefore, it has a moral effect on the poor at all events. Moreover, it does not tax a necessity such as bread. Therefore, it seems that without injuring anyone, a great sum is added to the revenues of the country. Where is the harm in that bit of the tariff?"

#### **Over Six Millions of Revenue on Spirits.**

Farmer Jones, after arriving at this stage of his argument with himself turned over more pages of the customs returns. Having started with one kind of intoxicating liquors he determined to find out how much other kinds were adding to the national pocket of Canada. He found that the duties on ale, porter and lager beer amounted to \$211,733.83 in 1910. Ale, porter or beer had never touched his palate, or those of his four sons. Wine was a more mysterious stranger. He had read about it in the Bible, and fully believed in its powers as a mocker, but had never seen it to his knowledge; and he would have staked his farm that Mrs. Jones had never gazed on it when it was red or any other color. Yet, these intoxicating liquors, which were unfamiliar beverages to him and to all his acquaintance, furnished over six millions of customs duties.

#### **Even Rivals of Farmer Jones Help Him.**

Mr. Jones knew that all the national revenues are "pooled," that is, put into one vast account from which all expenses are paid. His taxes went in with the rest. It was quite clear, therefore, that his taxes would be lessened in proportion to the amount of national