

FARM AND DAIRY

AND RURAL HOME
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OUR GUARANTEE

We guarantee that every advertiser in this issue is reliable. We are able to do this because the advertising columns of Farm and Dairy are as carefully edited as the reading columns, and because to protect our readers, we turn away all unscrupulous advertisers. Should any advertiser herein deal dishonestly with you as to the value of his advertisement, we will make good the amount of your loss, provided such transaction occurs within one month from date of this issue, that is, it is reported to us within a week of its occurrence, and that we find the facts to be as stated. It is a condition of this contract that we request that advertisers you state: "I saw your advertisement in Farm and Dairy."
Refuse that not ply their trade at the expense of our subscribers, who are our friends, through the medium of these columns. We will not attempt to adjust trifling disputes between subscribers and honorable business men who advertise, nor pay the debts of honest bankrupts.

The Rural Publishing Company, Limited
PETERBORO, ONT.

"Read not to contradict and to confute, nor to believe and take for granted, but to weigh and on sider."—Bacon.

For Self or the Common Good

WHAT can you do to help me?" is the attitude of many of us towards movements designed for the common good. The attitude that has given every successful farmers' organization its start is expressed in the thought, "What can we do to help each other?" The first attitude is selfish, the latter unselfish. Those who ask the first question will grasp for the immediate dollar. The one who is concerned for the good of all will be more farseeing and willing to sacrifice immediate gain for future good. Ontario farmers are now being given an excellent opportunity to show in which class they belong. Here is a case in point:

As a result of one of the articles appearing recently in Farm and Dairy relating to the United Farmers' Cooperative Company Limited, a group of farmers in Oxford county formed a Farmers' Club. Previous to the establishment of the club they had been paying \$33 a ton for cotton seed meal. When the club was organized the dealers dropped their prices to \$29 a ton. It is generally believed that this cut was done to make it impossible for the club to buy feed at lower prices outside than it could buy it locally, and thus prevent them from buying from the United Farmers' Cooperative Company. Of course, such a drop in price would not be permanent. Prices would be established at the old level as soon as the club had dropped out of existence.

The United Farmers' Cooperative Company Limited is up against problems such as this in every section of Ontario. Some are pessimistic enough to declare that farmers will take the bait held out to them by local dealers and allow their own organization to fail because of lack of support; a view which is certainly not complimentary to farmers as a class. Farm and Dairy has

more faith in the farmers of Ontario. We believe that now as never before are they willing to assist their own organization and work for the common good rather than grasp for the immediate dollar. Those who expect to wreck the farmers' movement of Ontario by a system of local price cutting have a disappointment in store for them.

Diminishing Revenue and Taxation

WHEN the Dominion Government means again it will be necessary to devise new forms of taxation. Reports on excise taxes for the month of October show a depreciation of \$300,000 as compared with the same month last year. In one sense this decrease in excise revenues is fortunate in that it indicates a decreasing consumption of liquor and tobacco, on which commodities it is chiefly collected. The unfortunate thing is that, as the Grain Growers' Guide puts it, "our system of taxation should be such that the replenishing of the national treasury is dependent on the indulgence of the people in vicious habits." Customs revenue also is falling off rapidly. From all appearances it will be necessary to resort to direct taxation, "though nothing more serious than stamp duties have so far been suggested.

Farm and Dairy would direct attention to an entirely new source of revenue so far untapped by the Dominion Government. A tax of two per cent. on the unimproved land values of Canada would yield a revenue of \$140,000,000 or more. As these land values owe their existence entirely to the efforts of all the people of the Dominion, they are, therefore, in a sense, a public asset, and no one, on the ground of morals, could object to their being taxed to meet public necessities. Were this source of taxation made use of, Canada could reach the end of the war free of additional debt.

The borrowing system that we are following at present is simply one of heaping up burdens for future years and future generations. We would be wiser to pay our debts as we go, but this can only be done by some system of direct taxation. The system that we have proposed, taxation of unimproved land values, would have indirect benefits as well as direct, in that it would tend to bring more land under cultivation, make more land available for building purposes, and reduce rents in our cities, and it would tend to increase the price of the necessities of life as does all forms of tariff taxation.

"The Unearned Increment"

AMILE and a quarter north of the Kingston road in the county of Durham, Ontario, is a farm of 150 acres advertised for sale at \$25,000. On it is a frame dwelling, large bank barn, horse barn, driving house and poultry house, and three acres of orchard. An expert estimates that the buildings, aside altogether from wells, fences and drains, would cost not less than \$4,000. The farm has been cleared of the forest and its owners have contributed to the making of roads and to the building of schools, court houses, jails and railroads. "Would The Globe be good enough?" asks The Weekly Sun, "to tell us what is the unearned increment in this land and what would be assessable if tax reform were in force and improvements were exempt from taxation?"

The farmers' organizations of western Canada have repeatedly answered that question. A leading Ontario farmer, whom The Sun frequently quotes with appreciation, has estimated that the average farmer in Ontario is taxed from \$150 to \$300 a year by our protective tariff in order that the government at Ottawa may have revenue, and that protected manufacturers may have protec-

tion. Our western farmers organizations point out that if Dominion taxes were raised by a tax on land values, the owner of that farm on the Kingston road would escape practically all of the tax that he now pays through the operations of the protective tariff, as his land has practically no value. Federal taxes would be raised most largely from the cities of Canada, where most of the land values are concentrated, and where one acre of land may be worth as much as a whole county of barren land. The same would be true of taxes raised for provincial purposes; the main burden would fall on the city values which exist because of the labors of people in both city and country, and which now pass into the pockets of a small percentage of the people. The only tax that would fall with any weight on our friend on the Kingston road, would be the tax for municipal purposes and, relieved of the greater tax for federal and provincial purposes, the land could well bear the municipal tax. This farmer, like most of the other farmers in Canada, would profit immensely by the adoption of the principle of taxing land according to its value. That farmers generally appreciate this fact is shown by the action of all the leading farmers' organizations in Canada in endorsing tax reform.

Pasture versus Summer Feeding

ARMCHAIR farmers are viewing with alarm the increasing proportion of the land farms in Eastern Canada that are being devoted to pasture. Such a movement appeals to them as retrogression. They tell us that the same land devoted to soiling crops and corn, and fed to the cattle in the stables both summer and winter, would enable us to carry many more head of cattle on the same acres. Quite true, but some investigation work recently conducted by the Minnesota Department of Agriculture may help to throw a little light on the why and wherefore of the back-to-the-pasture movement.

In these investigations the cost of keeping cows by the pasture system and the soiling system was computed for land worth \$50, \$100 and \$150 an acre. There was a large balance in favor of the pasture method in case of the \$50 land, a good balance in case of the \$100 land and even on the \$150 land it was found that one dollar of expense on pasture returned \$1.95 in butter fat, and that one dollar in labor and expense on soiling crops returned only \$1.73 in butter fat.

In considering the relative merits of various systems of farming more than mere production must be considered. The theorist may be content with boosting production, but the practical farmer must consider profits first. If Minnesota deductions apply on this side of the line, it is evident that there is a place for good pasture on the dairy farm in Eastern Canada. Agricultural advisers and dairy farmers will do well hereafter to give more attention to a study of the best methods of seeding and caring for pasture lands. At the same time we believe that the most profitable system of dairy farming in Canada is the one that does not place all reliance on either pasture or soiling crops but wisely combines both methods.

The Pleasure of Dairying

One of the happiest farmers we have ever known attributed his joy in farming to the pleasure he derived from his dairy herd. He has been keeping daily records for years. He is always experimenting, trying to see if this or that cow will not respond to a little extra feed, with the daily record sheet as a barometer to tell him whether or not he has succeeded. He has raised himself above the status of a mere cowkeeper to the plane of an intelligent dairyman.