seem incredible, Mr. Editor, I send you herewith, "not necessarily for publication, but as an evidence of my good faith," a tax receipt for 212 acres in Riley County, Kansas, a spot claiming to be the exact centre between the Pacific and Atlantic Oceans ! Far enough off for freedom, but freedom that is very dear at the price! A summary of this extraordinary document, which is under the hand of the County Treasurer, may be given-212 acres; value, \$2,000; taxes, \$79 50, or four per cent on the valuation-a tidy rental in some parts of England that I know.

In our metropolitan county of York the total tax on farm lands is 14 mill in the dollar In the city of Toronto the taxation is only 11 cent in the dollar. But out there on the boundless prairie of Riley county, Kansas, four cents in the dollar. No doubt, Mr. sas, four cents in the dollar. Editor, wo are a clow, stupid, unprogressive people, but Canada has its merits, and it is a pity that the dissatisfied have to go so far to find them out. Luckily in these railroad days they can get back again easily, and so they do; but the unarepresentations that took them away should be oftener exposed i might add to the above that my agent farmed those 212 acres "on shares. share was 496 bushels of corn, which sold for 22 cents a bushel; taxes, \$79 50; total crop, say \$200, for division between landlord and tenant. I have no reason to doubt the honesty of any of the persons concerned, all of whom I know, as I also do the property in question.

If this sort of place can be made attractive to British capitalists, and to farm labourers trom all parts of the world, what could not be done for Ontario, if only the right means were used in making her resources known to the small farmers and ill-paid labourers of Great Britain and other European coun-Q.

Toronto, Jan. 13, 1872.

INVENSE CONSUMPTION OF TIMBER. - It has been estimated that seventy-five million dollars' worth of fuel is burned every year in the United States. Locomotives consume over eight million cords of wood annually, and over a hundred million dollars' worth of sawed lumber is yearly employed in building and in manufactures Four million acres of forest disappear every year before the axe, to supply all these demands.

LARGE FARMS. -A writer in the Country Gentleman gives the following, among other arguments, to prove that large farms are relatively more profitable than small ones. It is estimated that five per cent. of the wear of mowing machines in New England comes from turning corners, ten per cent from natural decay, and ten per cent from lack of skill, experience and care in the operators and teams-all of which would be largely obviated by increasing the size of the farms so as to employ the machine, the team and the operator constantly from the beginning to the end of the season. There is also economy in housing and feeding arge herds of animals over smaller ones; and in fact, the arguments, theoretically, are almost all in favour of the large farm.

In relation to irrigation in Italy, it is said : In Lombardy water is sold at the rate of 500,000 gallons per season per acro, (equal-te. a single overflow of 22 inches deep), as follows : absolute purchase, about \$9 per acre; annual rent in perpetuity, about \$2 50 per acre. Water is also rented by the season, when there is a surplus, at somewhat lewer rates; but in such case the land-owner is liable to be deprived entirely in times of drought, when it is most wanted. The perpetual owner or leaseholder must be first supplied.

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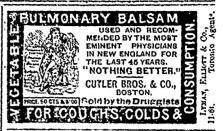
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