

# FARM AND DAIRY

AND RURAL HOME  
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**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 consider."—Bacon.

## The New Dominion Taxation

FINANCE Minister White has introduced a budget that, fortunately, lays the additional burdens to be borne, on the shoulders of those best able to bear them. In taking twenty-five per cent. of the surplus profits of large concerns, the Finance Minister has gone only half the length of his British contemporary, but in so far as he has gone he has done well. His action in making the tax retro-active to the beginning of the war will meet with the approval of all except the few directly affected. The new budget has much more to commend it than its predecessor, which elevated the tariff wall seven and one-half per cent. all round. The chief difficulty that the Finance Minister must anticipate is the efforts that will be made to conceal profits by increasing salaries, falsifying records and the hundred and one other methods that may be adopted by our wizards of finance. The increased tariff on apples, we anticipate, would be received with better grace by the grain growers of Western Canada, whom it will affect most adversely, had they been granted the "free wheel" for which they have been agitating.

While we are well satisfied with the budget in view of what might have been, we cannot but feel that a great opportunity was missed in neglecting altogether the greatest possible source of public revenue, a tax on the value of all the natural resources of the country, used and unused. Such a tax would tend to open up to development valuable lands, mines, and water powers which are now held out of use by speculators. Such a tax would have given such a boost to legitimate industry that we could bear easily all our share of the burden of the war. The taxation of our profits must meet with ap-

proval. The taxation of our natural resources, as suggested by the organized farmers of Canada, might well have been substituted for a portion of the tariff taxes which bear heavily on the majority of producers and especially on agricultural producers. A radical move, perhaps, but unusual demands justify radical action.

## The H. C. of L. Commission

THE high cost of living has at last been explained. A Commission appointed some two years ago by the Dominion Government to inquire into the subject have at last handed in their report. The Commission finds that in the past fifteen years the cost of living in Canada has increased fifty per cent. This they attribute to an increase in the gold supply, thus lessening the purchasing power of the dollar; extravagant, public and private; disproportionate urban development; uneconomic methods of distribution; highest standards of living; inefficient service and lack of vocational training; the gospel of ease which has permeated the national life of the Anglo-Saxon race; uneconomical household expenditures, and to the effects of mergers, trusts and combines.

We have not yet had an opportunity to examine their report minutely, but so far as we are aware little reference is made to the fact that facilities for the production of wealth have increased in effectiveness to such an extent as to more than counterbalance all of the factors mentioned by the Commission as explaining the higher cost of living. Mergers and combines are mentioned as one factor, but the tariff, which alone makes mergers and combines dangerous, is scarcely mentioned. The farmers, who have been working early and late with insufficient help, and the toilers in factories, stores and offices, will wonder just what the Commission means by its reference to "the gospel of ease." Rural depopulation is deplored, but the increasing price of land, which, in many new sections and more old ones, is working most effectively to keep people off the land, receives but little consideration, and the taxation of land values, which would right this situation and along with it most of the other problems investigated by the commission, is passed over altogether. If the findings of the Commission prove anything it is the uselessness of expecting fundamental investigations to be conducted by a Commission composed of Government employees. Compared with the report recently published by the United States Commission on Industrial Relations, the Dominion report is a sorry failure. The Commission has, however, compiled a lot of interesting data in convenient reference form.

## Pay Well for Good Seed

AT an Iowa convention the question was asked, "What can we afford to pay for good seed corn? One man present replied: "Fifteen dollars a bushel if you can't get it for any less." An re-telling the incident, Hoard's Dairyman estimates that corn at \$15 a bushel would mean fifty cents a quart or three dollars an acre, and our contemporary then asks, "Does anybody think he would not be pretty certain to lose more than three dollars an acre if he planted poor seed?"

A broken stand of weak plants is the worst result of using poor seed. Sometimes, however, there is a loss on purchasing poor seed even before it goes in the ground. Mr. T. G. Raynor of the Seed Division, Ottawa, tells of a farmer in one of the eastern counties of Ontario who had a choice between No. 1 Government standard clover seed and another lot of clover at a much lower price offered by a neighbor. The

farmer decided in favor of the cheaper seed, but before he had an opportunity to sow it, one of the Government inspectors came along and tested the seed. It was found to be almost equally divided between pigeon grass and red clover, and pound for pound the clover seed in the mixture actually cost more than the Government tested seed which had been rejected on account of its price.

Poor seed is always expensive, but there is scarcely any limit to what we can afford to pay for really good seed if the same quality cannot be secured at a lower price. This is particularly true this year when the quantity of good seed is limited.

## Cost of Keeping a Cow

WHAT does it cost to maintain a dairy cow for one year? The answer to this question has been given times without number by experimental stations, agricultural colleges, co-op testing associations, good practical farmers, from farmers not so good, and so far no two have ever made the same estimate, the amounts varying all the way from the \$27 of certain Quebec farmers to \$147 a year per cow, as estimated by Prof. Fred Rasmussen of New Hampshire. Mr. E. S. Archibald, Dominion Animal Husbandman, estimates that the cost of keeping a cow producing 6,500 pounds of milk a year is \$102.11. Other estimates could be given, varying all the way from the \$27 minimum to the \$147 maximum.

Why such a variation? If the lower estimate is correct, dairying must be a most profitable business. If the latter is correct, thousands of us are rushing along on the road to bankruptcy. The truth must be somewhere between the two. Can any of Our Folks throw any additional light on the subject? Many, we know, keep cost records. Why not give us the benefit of your figuring?

## District Representative Work

THIS is not a general dissertation on representative work as conducted in Ontario, but a hearty commendation of one phase of the work—the agricultural short course. Many of these courses are now being held all over Ontario. The subject matter of the course has been broadened out from year to year, and now includes training for citizenship as well as instruction in farming. We quote from a recent report from J. S. Knapp, B.S.A., district representative in Waterloo county, to illustrate the character of the work being done:

"Monday morning we had two new students, this bringing the number in our course up to forty. The interest in our course has not lagged for a minute. Every morning last week, we have had from four to ten outside men in for part or all of the lectures. Quite frequently some of the boys' fathers drop in for an hour or two. The average attendance during the week was about forty for both forenoon and afternoon sessions. Very keen interest was shown in the debate which we had Friday morning, the subject being: 'Resolved, that the farmer has done more for the good of Canada than the manufacturer.' There were three speakers on each side. Two had never made a public speech before. Although not as fluent as the rest of the speakers, they did themselves credit. The more I see of the Short Course work, the more I realize that the boys get equally as much from rubbing shoulders with each other as they do from the lectures."

We might give many similar quotations from the reports of other representatives. This newer phase of short course work, exemplified in the debate, which is being developed by Ontario representatives is most praiseworthy, and in this one thing alone the representative system is more than justifying the faith of its founders.

## Junior V

W. Be

IN his progress the junior province the culture is endeavored to be in much the same as have been the of the Farm organization work.

In some cases do along the apartment took so, for instance, being held. It was one of the work and the work of the interest out of school, with 20 rural schools, has seen in this year the whole province.

\* Organization Each fair is of the District county, who go the being held. The holding of fairs executive to elected, one from choice of delegates all the children.

The delegates secretary and proceeded to outlining their gram. After the delegates various schools position to record eggs. When the is proceeded with mer the District aspects and scores the fall prizes are generally pr everything is co business-like fairs. For the financial schemes in work the boys gation to the so request that they \$5. From the to and generally r \$25. The general inspection is ment, and though able, it is con the money standpoint.

The real value be found in the study that are during the summer the business trials and girls receive and financing the such the conduct of the

In connection are prizes on the caring for the plat introduced oration the efforts of so these contests are. Specimens are made or 15 years of credit to boys who schools and colleges.

The object of give agriculture the boys in their view. The effect on the agriculture of the work of the

\*Sponsored report erred by W. Bert annual meeting of the tal Union, at the