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Wheat - Oats - Barley - Flax - Rye
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James Richardson & Sons Limited

The Old Reliable Grain Commission Merchants
 Established 1857. Write or wire nearest Western Office.
 WINNIPEG CALGARY SASKATOON

McCabe Bros. Company
 Grain Commission Merchants

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For service and reliability consign your shipments to us.
 WRITE US FOR DAILY MARKET CARD

Other Branches at
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Adanac Grain Co.
 Limited

Grain Consignments Solicited

GOOD SERVICE KEEPS CUSTOMERS
 KEEPING CUSTOMERS IS OUR
 BUSINESS—TRY OUR SERVICE

408-418 Grain Exchange
 WINNIPEG, MAN.

Grain Growers

We solicit your earliest shipments of
 WHEAT, OATS, BARLEY, RYE and
 FLAX for sale strictly on commission as
 your agents. Write us early about the
 shipments you expect to make. All our
 knowledge and experience are at your
 service. Advances at 7 per cent. interest.

THOMPSON, SONS & CO.

Grain Commission Merchants
 WINNIPEG

Rye Growers!

It will pay you
 to ship to us.

GIVE US A TRIAL

B. B. Rye Flour Mills
 Winnipeg LIMITED

WHEN WRITING TO ADVERTISERS
 PLEASE MENTION THE GUIDE

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EACH of the grain companies whose announcement appears on this page is licensed by the Canada Grain Commission to handle consignments of grain from farmers or commission. Each company is also bonded in accordance with the terms of the Canada Grain Act, to a sufficient amount which, in the opinion of the Canada Grain Commission, will ensure the full and prompt payment for all grain shipped to them by farmers. No grain dealers' advertisements are published in The Guide except those licensed and bonded according to the above provisions.

THE GRAIN—GUIDE

CLEAN-UP SALE AT BARGAIN PRICES

12 Only Rustad's Tilting Hopper Portable Grain Elevators 12

Here is an opportunity which you will not be able to duplicate again for several years. Only 12 of these well known elevators for immediate disposal at less than last year's cost of manufacture—a price which cannot be touched to-day at the prevailing prices of raw material. Of the 48,000 readers of this paper who will be the lucky 12! It means immediate action on your part. Write us today for full information and price.

Every one of these elevators is **Brand New** and was built in the west to suit western conditions.

The grain is conveyed by means of chains and flights (or scrapers), thus doing away with the auger and end thrust. The elevator leg will not warp or twist and can be taken apart and middle sections inserted to give it any desired length. Capacity 17 to 20 bushels per minute. Semi-Steel Castings throughout. Requires 2½ H.P. engine.

If you do not own an elevator you cannot afford to be without one a day longer. It will save your grain, time and money. Write to-night if you expect to get in on this wonderful offer at bargain cost.

What the Rustad Will Do For You:

Will save the expense of from three to five men and at least two teams per day. Will pay for itself in a few days.

Will deliver grain into bins that you cannot possibly do any other way. It also saves time and labor in taking grain from granaries or bin and will load direct into the wagons.

It will save time and labor in loading cars.

Can be adjusted so as to deliver grain or feed into barn lofts.

Has patent feed regulator in hopper. This regulator is operated by a lever and can be adjusted instantly.

Address:
P.O. BOX 2939
 Winnipeg

action manufacturers' goods, it might be assumed that they were disloyal to their country, for by doing so they would not put one cent into the federal treasury, but all the tax would go into the pockets of the protected interests, with the unfortunate result that under a system of protection in order to be loyal to the federal treasury, we are compelled to buy in a foreign market in order to place that tax in the federal treasury. Then surely it must be plain to those who are willing to see that we cannot make agriculture profitable by means of protection. Then how are we to do it?

Increase Agricultural Production

We cannot do so with the present rising land values. Every person is well aware that rising land values mean an increased cost in producing a bushel of grain, a pound of meat, butter or cheese, or a dozen of eggs, and every person knows that rising land values mean still further increased cost of living. There remains then just one method of increasing agricultural profits, and that is by reducing the cost of everything necessary for the working of land, and reducing the price of land to a point where working land will be more profitable than it was before the war. If you can get more men on the land and keep them there so that they may get a fair wage for their labor and a fair rate of interest on their investment, then we will increase the population by leaps and bounds. When we are able to get the land-less and money-less man who is desirous to go on land, and we are successful in keeping him there, then will all other business flourish for successful farmers are good buyers. They do not sleep in homemade beds nor sit in homemade chairs from choice. It has been the case for many, and the reason was that there were no profits in farming.

Then how are we to reduce cost of things necessary to farming and reduce the price of land? There is just one way, and that is the application of a common-sense method of taxation. All our economic and social structure is based on the question of taxation, and if our methods of taxation be based on injustice, then it follows that our economic and social structure is based on injustice, and it is an acknowledged fact that we are not successful as a common people under the present methods of taxation, and it is an acknowledged fact that a class has been more than successful. That fact should be sufficient evidence to show that if the common people are to be successful, we must change the method of taxation.

Direct Taxation the Remedy

There is just one change to make, and that is, to stop trying to finance the federal treasury by means of tariffs and protection. Let everything come in free and go out free, and start at once to collect the revenue by means of direct taxation to take care of the federal treasury, and put a special war-tax on all lands under cultivation and a further tax on all lands not under cultivation held by private interests, on all timber and mineral lands, water powers, dock privileges; and a tax on all

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profits, incomes and inheritances, in all the things that can be considered luxuries, such as automobiles. A small car should have a light tax, a big or a bigger tax. There are inequalities and one thing that could be taxed and not mean a handicap on production is labor. Space will not permit me to enter the details of direct taxation, but it will be well defended by me. It is not hard to defend. The very fact that the three provincial Grain Growers' Associations have for seven years passed unanimous resolutions in favor of direct taxation, meaning to remove the protective tariff as fast as it can be done by using good judgment. If the Farmers are not afraid of direct taxation, then in the name of all that is good, who should be. If it should be found necessary to protect some certain lines of manufacture, then let us do it in a direct way, giving a bonus when it looks like good business. The farmers will not object to paying a bonus when it can be shown that it is good business for the interests of the country, and they know just what it is going to cost them. It will not cost anything to do it in this way, but the present method of protecting manufacturers is out of all reason in the matter of cost, with no end of officials to pay and to keep up, it costs as much money as is spent by the government in assisting agriculture, but the worst is you never know what protection costs, and it is high time if manufacturers be protected that we know just what it costs, and it is up to the organized farmers of the Dominion to consult with organized labor and have a thorough understanding on this great national question, just where each body stands, it soon may be too late.

"More goods for the same labor is the philosophy of free trade, but less goods for the same labor is the philosophy of protection"—Lybarger.

Some War Strength Figures

The following figures are from a statement issued by the treasury department of the United States:

The Allies—excluding Russia and including only those British dominions which are self governing and only the United States proper—have 11,000,000 square miles of territory, 303,000,000 people, and \$495,000,000,000 of national wealth.

The Central Powers have 1,250,000 square miles of territory, 147,000,000 people, and \$134,000,000,000 of national wealth.

The Allies owe an aggregate debt of \$69,000,000,000, which is about 14 per cent. of their total assets. The Central Powers owe \$37,000,000,000, or 28 per cent. of their national wealth.

Assaying Ore

Q.—Will you tell me where to send a sample of ore to have it assayed?—Subsister, Alts.

A.—Write to Industrial Laboratories, University of Alberta, Edmonton, for their pamphlet, giving schedule of fees, and other information regarding the testing of ores. The cost of having an assay made varies from \$1.50 to \$5.00 for ores. The university also tests samples of coal, mails, water, oil and oil sands, gas etc.



Guns of an Ally which have been taken after being turned against French. All the guns shown in this picture were originally used by the Belgians. They were captured by the Germans in their victorious sweep through Belgium and after being repaired they were pressed into service and used in the fighting on the Somme front. The French recaptured them during the present big Allied offensive. In the centre is a giant periscope captured from the Germans. This instrument is perfectly made and can be raised to a height of 20 yards. It folds up into the shape of a cannon and is drawn by horses.

OFFICE OF THE GUIDE
 1918—Whopping prices have been slight advances except heavy damage to markets are very light and from weather. Inflation is a fact. The latest news shows more demand for BARLEY.—The market there was very poor demand. The American price yesterday there was a drop of 10 cents per bushel in order to meet FLAX prices have a good demand at ten cents of the market.

WINNIPEG FEBRUARY 27, 1918
 1918 1917 1916 1915
 Oct. 82 831 831 831
 Dec. 781 791 791 791
 Jan. 418 416 417 4214
 Nov. 413 414 412 414

INTERIOR TERMINAL, E.
 Movement of grain in interior for the week ending Wednesday as follows—

Ele- vator	Grade	Received dur- ing the week	Ship- ments
Winnipeg	Wheat	618	
	Oats	4,311	
	Barley		
	Flax		
Montreal	Wheat		
	Oats		
	Barley		
	Flax		
Calgary	Wheat		1,909
	Oats		
	Barley		
	Flax	487	

THE CASH
 Minneapolis, Aug. 27, 1918
 CORN—Firm, with a yellow, especially choice closed at \$1.75 to \$1.80 to \$1.75.
 OATS—Steady to a par with futures, 3 white at September No. 3 white closed at \$1.60 white at \$1.60 to \$1.65.
 RYE—Two cents higher demand from millers, \$1.62 to \$1.65.
 BARLEY—Top grade at 16, to 26 advance, 1 to 16.
 FLAXSEED—Offering for choice, \$1.30 on spot and to \$4.404 on spot and to

CROP SUMMER
 On August 14 the following were fixed prices
 FIXED WEIGHTS
 1" 2" 3" 4"
 Fixed 221 218 215 208
 Year ago 240 240 240 236

Cash Prices
 Date Wheat Feed 2 C.W. 20
 Aug. 13 185 90 90 90
 14 185 91 91 91
 15 185 91 91 91
 16 185 91 91 91
 17 185 92 92 92
 18 185 92 92 92
 Week avg. 185 91 91 91
 Year avg. 172 62

LIVESTOCK
 Cattle
 Choice steers
 Best Butcher steers
 Fair to good butcher steers
 Good to choice fat cows
 Medium to good cows
 Calves
 Good to choice heifers
 Fair to good heifers
 Best steers
 Best bulls
 Best butchers bulls
 Common to good bulls
 Fair to good fatteners steers
 Fair to good stockers steers
 Best milkers and springers
 Pigs
 Choice hogs fed and watered
 Light hogs
 Sows
 Stags
 Sheep and Lambs
 Choice lambs
 Best killing sheep