

FARM AND DAIRY

AND RURAL HOME

Published by the Bura, Publishing Company, Limited.



THE FARM AND DAIRY is published every Wednesday. It is the official organ of the British Columbia, Eastern and Western Ontario, and Bedford District, Quebec, Dairywomen's Association, and of the Canadian Holstein Cattle Breeders' Association.

ADVERTISING RATES, \$1.00 per year. Great Britain, \$1.20 a year. For all countries, except Canada and Great Britain, add 50c for postage. Notices of the expiration of subscriptions are sent to all subscribers, who then continue to receive the paper until they send notice of discontinuation. No subscription is continued for more than one year after date of expiration. A year's subscription free for a club of two new subscribers.

REMITTANCES should be made by Post Office or Money Order, or Registered Letter. Postage stamps accepted for amounts less than \$1.00. On all checks add 20 cents for exchange fee required at the banks.

CHANGE OF ADDRESS—When a change of address is ordered, both the old and new addresses must be given.

ADVERTISING RATES quoted on application. Copy received on the Friday preceding the following week's issue.

UNITED STATES REPRESENTATIVES STOCKWELL'S SPECIAL AGENT Chicago Office—People's Gas Building New York Office—226 5th Avenue.

WE INVITE you to write us on any agricultural topic. We are always pleased to receive practical articles.

CIRCULATION—We have the paid subscriptions to Farm and Dairy exceed 14,000. The actual circulation each issue, including copies sent subscribers free of cost but slightly in arrears, and sample copies, varies from 15,000 to 17,000 copies. No subscriptions are accepted at less than the full subscription rates.

Two or three detailed statements of the circulation of the paper, showing its distribution by counties and provinces, will be mailed free on request.

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 default dishonestly with you as one of our paid-in-advance subscribers, we will make good the amount of your loss, provided such transaction occurs within one month from date that it is reported to us. It is a condition of your contract that in writing to advertisers you state: "I saw your advertisement in Farm and Dairy." Rogues shall not play their trade at the expense of our subscribers, who are our readers, through the medium of these columns; but we shall not attempt to adjust trifling disputes between subscribers and honorable business men who advertise, nor pay the debts of honest bankrupts.

FARM AND DAIRY

PETERBORO, ONT.

SYSTEM IN MANAGEMENT

In the past most farming was conducted with very little regard to system. The staple crops were grown year after year on the same land, often without manure, until the soil failed to produce satisfactory crops, when it was turned into pasture or allowed to run wild and produce weeds to seed the rest of the farm.

No books were kept and the cost of production was unknown. The farmer took what he could get for his production, often less than the cost of production. Now science and business are being applied in the realm of agriculture with increasing thoroughness and skill.

Modern farmers must know the type of farming to which we ourselves are best adapted, and where that type of farming can be conducted most profitably. Those of us who are dairymen must know the milk breeds of cattle and the best strains for our conditions. We must know

all the sanitary regulations for keeping our milk pure and marketing it in the best condition. We must figure out the rotation of crops adapted to our conditions and needs, with due regard to maintaining the fertility of our soil. We must know the demands of our market and be able to get our products to the consumer without all the profits being absorbed in the process.

We will always have to deal with many forces and conditions only partially controllable even by men of the greatest knowledge and skill. But we have before us for development a wonderful field and we are cultivating it with a zest before unknown.

OUR INTEREST IN CITY TAXES

"Why don't you fellows pay attention to farm topics, and leave the regulation of city taxes to the cities themselves?" a subscriber asked us recently. We thought that we had made our position on taxation matters sufficiently plain in previous issues, but as there are many of our readers who may think as did this one, we will endeavor to again make plain the manner in which the farming interests are affected by the method in which city taxes are levied, and hence why we discuss the question in Farm and Dairy.

There are only two classes of things which are taxed to-day; land is one, and labor products the other. Let us consider the effects of taxing each of these in cities and towns, with special reference to the effects upon farmers.

A tax upon buildings decreases the revenue derived from buildings rented. Thus a tax rate of twenty mills on the dollar, a common one in towns, will necessitate an increase in the rent of two per cent. per annum over and above what is required to give the ordinary return to capital. That is to say, if a man ordinarily was content with the return of six per cent. on his money invested in buildings, he would require to collect eight per cent. from his tenant in order to have six per cent. left when taxes are paid.

The tenant of a store where farm produce is handled must get this extra rent out of his business in increased margin for doing business; in other words, out of his customers. This means he cannot afford to pay us so much for our goods and that is not all. In all other businesses, a tax on buildings being added to the rent increases the cost of goods to the consumer. This reduces the demand for goods and the number of men employed in the manufacture, and consequently our market for farm produce.

The tax being added to the rent of all dwelling houses reduces the amount of a man's income by the amount of the tax, and so reduces the purchasing power of the people for the goods of the manufacturer and farmer. This reacts on us again in higher prices for things that we need to buy, and less demand for what we have to sell. Thus it is that a tax on buildings in the city

is largely borne by those of us who live in the country.

With land the case is entirely different. If all taxes were imposed on land values the annual rental could not be thereby increased. The annual value of land is determined by supply and demand. The same amount of land would still be available after the change in taxation as before. In fact there would be more. It is a notorious fact that almost one-half of the land within the corporation limits of Canadian cities and towns is held idle for speculation purposes, and in many cases could not be purchased for four times its present value. Increased taxation on this land would compel its owners either to use it themselves or sell it to those who will use it. More land would thus be available and rents instead of increasing through the increased taxation of land, would actually decrease. Hence the cost of doing business on the land would decrease, merchants could handle the farmers' products more economically, and the consumer would have more money to spend. That is why tax reforms in cities means increased income for us farmers.

We believe that we are well within the limits when we state that a sum equal to the tax imposed on the buildings in cities and towns is taken from farmers in increased cost of handling farm produce that the tax improvements involve.

FACTS AND FIGURES

Because a farmer keeps a herd of dairy cows it does not necessarily follow that each one in the herd is especially adapted for dairying. The type and general appearance may be good, and temperament and disposition may promise fair results, but the real value of each one is to be measured actually and practically by just her individual yield at the end of a full season's work, not the average of the herd as a whole.

Over and over again when dairy farmers have checked up the production separately of each cow there have been found wonderful surprises and serious disappointments. These "good lookers" have turned out to be poor producers; the despised cow of insignificant appearance has often proved a splendid money-maker when her moderate cost of feed has been deducted from the large total yield of milk and fat.

Some cow testing figures recorded by the Dairy Division, Ottawa, show great contrasts. For instance, two cows yielding the same weight of milk may differ in production of fat by one hundred and seventy-five pounds of fat. Two cows the same age may differ in profit by twenty-five dollars. The aged cow may do far better than the five-year-old. Two mature cows in the same herd have been known to differ in production by eight thousand pounds of milk. One herd of twelve cows last year gave thirty-six tons of milk more than another herd of twelve.

How are these vital points to be definitely ascertained by the practi-

cal dairymen? Such facts are brought to light when figures are used. It is just as simple as A B C. Keep records of individual production; it takes scarcely ten minutes a cow per month, and abundantly pays every dairyman.

"Kindly publish in Farm and Dairy a detailed description of how to judge dairy cattle for milk production."

The value of which came to us in Pictures, desk recently, is one of many such queries that we are receiving, and goes to show that farmers have not yet realized that there is no absolutely correct method of judging the producing ability of cows by their outward conformation. There is, however, a certain type that is more generally associated with good producers than any other type. The best method to fix this type in one's mind is to study the conformation of record-making cows. Here it is that the illustrations of high producing cattle that appear in Farm and Dairy almost every week should prove invaluable to the dairy farmer who is desirous of thoroughly understanding dairy type. Illustrations are better than any amount of talk in impressing desirable dairy type on one's mind.

Agriculture is successful to a very great degree in proportion to the skill sense employed.

Why He is Successful

(Western Farmer)

We asked a farmer friend of ours the other day, to tell us how he made his dairy pay for itself. He had been in the business but a couple of years. His reply was: "Square dealing is what you cheer for nobody and be sure you do not cheat you. Keep a sharp account of them. Weigh the milk night and morning once a week weigh the feed, and you can get close enough to her yield annually. Then test her milk. It should contain no less than three per cent. of butter fat and 12 per cent. of solids."

Remember that the dairy cow is a machine for producing milk. She has bran, corn and other feeds into milk. The larger her capacity to consume this feed and the more she can get out of it the more profitable she will be for her owner. If she produces and could not get along without it. I have found that all cows give a large yield during winter. In the spring they give a large yield on grass which continues, if the pasture is good, until autumn. Then let them take a six weeks' vacation before asking them to get down to business.

"Keep good stock; as a man is, so his horse, so his cow. A scrub farmer he will have a scrub stock, because it suits his ideas. Said a farmer will never go to a farmer's institute, and has no use for book learning. Give such a man a scrub stock and he will soon reduce it to scrub by starvation and neglect."

I would rather sell my stock than to see them go hungry and suffer around me. My milk cows are all in partnership with me. I satisfy their wants and they my demands. If they fail to pay their board bill I leave a balance on the wrong side of the account. I get rid of them the better."

Good Humor

Walter S. Dawson, P. M.
What a splendid
just had. It is to me
The following words of
appropriate:
Gentle Spring in the sun
Well just to see you
For winter market
and,
And thou, thou make
527.

AD. TA

NO. XC

"George and I happened since last spring Toronto Exhibition. A threshing machine line on August 12th would be all through in time for the cheap." "All our neighbors going. Last week I Smith about it. Now we are going together a pretty shrewd old counted one of the early ones in these parts. Ever his place just seems to it belongs and stays has got everything but with, not only about at the house, too."

"When over at his days ago, I remarked thing about his place well in and the easiest ble. 'Well, it's this says he. 'One Fall cash and went to the That was 13 years ago much smaller show surely had my eyes open seemed to be machines everything that we did the old farm. I wonder my farm should ever be I saw it should. But right there, Boys, that 'to have as much of it as I could. I found I could of it. It simply paid for then it saved me a lot work. You see, Boys, a new machine when the worn out or broken but come back to your old are broken down with it."

"So every year before the city, I look about to see what I need most. I own my farm paper to firms are going to be at tion and where located. At the Fair I see all the way from year to year I able to gather about me farm equipment. What about the farm, Boys, is result of the new ideas in my farm paper and the new saw at the Fair."

"These farm papers is good service, Boys, most reliable and introduce several years past our paper and Dairy, has guaranteed the reliability of verifiers. They are true Farm and Dairy."

"A Paper Farmers Sw