

In 1867 implements were free if imported by agricultural societies, with a 15% ad valorem duty when otherwise imported.

In 1879 duty was increased to 25%.

In 1883 the duty was further increased to 35%.

In 1894 Reapers, Binders, Mowers, Horse-Rakes. Harrows, Cultivators, Drills and Plows were reduced to 20%.

In 1897 Cream Separators, which had formerly been subject to 20% were put on the free list and Grain Grinders, Pulpers, Ensilage Cutters and Hay Tedders were reduced to 25%; Manure Spreaders to 20%.

In 1906 Binders, Reapers and Mowers were reduced to 17½%.

In 1914, Reapers, Binders and Mowers were reduced to 12½%.

In 1919 Horse Rakes, Harrows, Cultivators, Drills, Manure Spreaders were reduced to 15%; Plows to 17½%; Grain Grinders, Pulpers, Ensilage Cutters, Hay Loaders, Hay Tedders to 20%.

From February 12th, 1915, until June 6th, 1919, all implements except Binders, Reapers and Mowers were subject to the war tax of 7½%, in addition to the regular tariff.

#### **Countries with Protective Tariff have Cheapest Implements.**

In the opening paragraph of this statement we indicated the tremendous stimulus which the early high duties in implements had given to the formation of implement companies in Canada. While none of these companies were permanently successful, except a few who entered the foreign trade, there has always been a very strong local competition in agricultural implements. From our knowledge of the trend of prices of implements in many countries, we have no hesitation in saying that local competition is a much more important factor in establishing low prices than the customs tariff. Many countries with no duty whatever on agricultural implements prior to the war paid the highest prices for their implements, while countries like the United States and Canada, under a protective tariff, had the cheapest implements in the world.

There is a striking example of this fact in Canada in the relative price of a Cream Separator, which since 1897 has been on the free list, and a Mower which has always been protected. To a large extent the farmers of Canada have imported their Separators, whereas their Mowers have been almost always made in Canada. In recent years there have been a number of companies manufacturing separators in Canada, and these have had the effect of lowering prices considerably, yet to-day in Ontario, a 500-lb. Separator—the standard size—sells for \$105.00 and a 5-ft. Mower for \$97.03. The Separator costs considerably less to build than the Mower, as we who make both know well and as any intelligent farmer will readily concede after examining the