

on land values, for the purpose of making up the shrinkage which war times have caused in the provincial revenues. The tax is to be a very moderate one, only one mill on the dollar on the assessable value of land, property and incomes, but Mr. McGarry estimated that this very small tax would yield \$1,800,000, the assessment of the province being approximately \$1,800,000,000. One mill on the dollar is one dollar on every thousand, so that the man with a farm or other property worth \$10,000 will only be called upon to pay a tax of \$10.00 a year. Nevertheless the Provincial Treasurer believes that this tax will produce \$1,800,000 when applied to the total assessment of the province. Ontario, like the Western Provinces, has enormous areas of valuable land which are held out of use by speculators, and these gentlemen have made large profits, especially in the vicinity of the larger cities, such as Toronto and Ottawa, within the past ten years. This tax will, to a considerable extent, fall upon the land speculators, and will make them give up a small portion of the wealth they have acquired so easily during the past ten years. The speculator, of course, will not welcome the new tax, but we are confident that the people as a whole will find it beneficial not only in raising revenues, but also to a small extent in making it easier for those who desire to use land for productive purposes to acquire it. It would have been still better if the tax had been levied on land values only, even tho the rate had been placed a little higher, for then the speculator would have been called upon for a larger portion of the total and the farmer, houseowner and manufacturer would have been correspondingly relieved. Nevertheless the institution of direct taxation is a step in the right direction and an example

which might well be followed by other provincial governments and by the federal authorities. An interesting comparison might be made between the revenue producing ability of this tax and the tariff taxes imposed by the federal government. The rate of this tax, which is to produce \$1,800,000 in one province, is one mill, or one-tenth of a cent, on the dollar. The customs tariff, on the average, under the new increased rates, takes from the people at least 30 cents out of every dollar they spend, and judging from experience, it will produce not more than \$100,000,000 from the whole nine provinces of Canada.

PATRIOTISM AND PRODUCTION

We have just received from the Department of Agriculture, at Ottawa the following magnificent and inspiring call to the farmers of Canada:

"Patriotism without production is an empty sound. If ever there was a time when by your deeds you are required to be known, it is now. Now, when the Empire is at war; now, when many of the regular channels of supply are closed; now, when men in millions have been summoned from the paths of industry to the inferno of destruction; now, when Britain is fighting for Belgium's right to live; now, when the world's liberties are at stake; now, when Germany seeks to prostrate Britain even as she has prostrated Belgium; now, when Germany threatens the forty million people of England, Scotland, Ireland and Wales with starvation; now, when the enemy is bombarding peaceful towns and villages, slaughtering innocent and harmless women and children; now, when fertile fields and fruitful gardens of other lands are lying in waste and swollen with death; now, is the time when Canada is called upon to put forth her mightiest effort to help stem the tide of destruction, to aid the Empire and to profit herself."

This is a call that should move every citizen to action. And the government is encouraging the farmers to produce more by putting an extra tax upon every-

thing they have to buy. We hope the government is sending out a "patriotism and production" call to the manufacturers not to add all the tariff tax onto the price of their goods. A similar message should be sent to those grafters who supplied our Canadian troops with rotten boots and other miserable war material.

THE WESTERN CORDAGE COMPANY

We have had some inquiries as to the standing of a firm known as The Western Cordage Company, of Calgary, which we understand is selling stock to farmers thruout the West. We find that this company was organized last year, and that several prominent men in Calgary became directors. They shortly, however, became dissatisfied with the way the business was conducted and resigned from the board. From our investigation, we would not consider it a wise investment for any farmer to purchase stock in this company, because, if the promoters are not able to convince business men of Calgary that the enterprise is a good one, then certainly it is better for the farmers to stay out of it.

The farmers of Western Canada will never protest against paying their fair share of taxation for the conduct of public affairs and for the prosecution of the war. They will, however, protest most vigorously against being handed over bodily to the protected interests for exploitation.

The Liberal party at Ottawa seem to have no other solution of the situation except "economy." This sounds good, but the Liberal party has no better record for economy than the present government. Both parties are bankrupt in statesmanship of the character that is required to develop Canada to even a moderate degree of its possibilities.



Bleeding for His Country



Bleeding His Country

TWO KINDS OF PATRIOTISM