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obvious loophole that was presented to him in this case. If the president of the C.M.A. claims exemption for his \$100 on the poor outworn plea that Secretary Murray was misreported, he ought to be penalized to that extent anyhow, if for nothing else than a lack of originality.

War Profits Tax Stays

The tax which has been imposed for three years on excess war profits is not to be abolished as Sir Thomas White hinted it might, at the last session of the federal parliament, when the present war income tax act was introduced. Many people looked forward with interest to the budget which was brought down last week, to see what would happen to the excess profits' tax. But in spite of protests from the big business interests, it was re-enacted, and, if anything, made a little more rigid than it was in 1917. Under the old act, only businesses capitalized at \$50,000 and over, were liable to the excess profits' tax. Now, all businesses employing \$25,000 or over, will come under the act. The tax on the smaller concerns having a capital of less than \$50,000, or more than \$25,000, will be 25 per cent. of all profits in excess of ten per cent. To larger companies, the act applies as before, but the corporation tax which is included as a feature of the War Income Tax Act, may be used as a set-off against the excess war profits levy.

The continued existence of the excess profits' tax is unquestionably due to the strong pressure of public opinion which would not tolerate Sir Thomas White's suggestion that it be discontinued. Corporation influence, the most powerful in the country, stood behind the minister of finance a year ago, and urged that the earnings of capital be given a freedom unrestricted by a tax on profits over a certain amount. Here in Winnipeg, last June, at the annual convention of the Canadian Manufacturers' Association, a typical argument was advanced against this tax by Colonel Thomas Cantley, president of the Nova Scotia Steel and Coal Corporation. This imposition, he argued, would induce a most disastrous situation amongst big industries like his, and it would be impossible under the burden of that tax, to prepare properly for conditions that would prevail at the close of the war.

People, however, have come to the point, both in Canada and the United States, where their appreciation of money is being estimated in terms of usefulness in the present struggle. It is not so much a case of developing a reserve on which to draw in the future, as to utilize all power in the present. There

can be no discrimination in favor of corporations, even if it lurks behind the pretext of preparation for the future. The individual laborer and his employer have everything at stake in the issue of the war, and both will have to face the future as best they can, after the present crisis is settled.

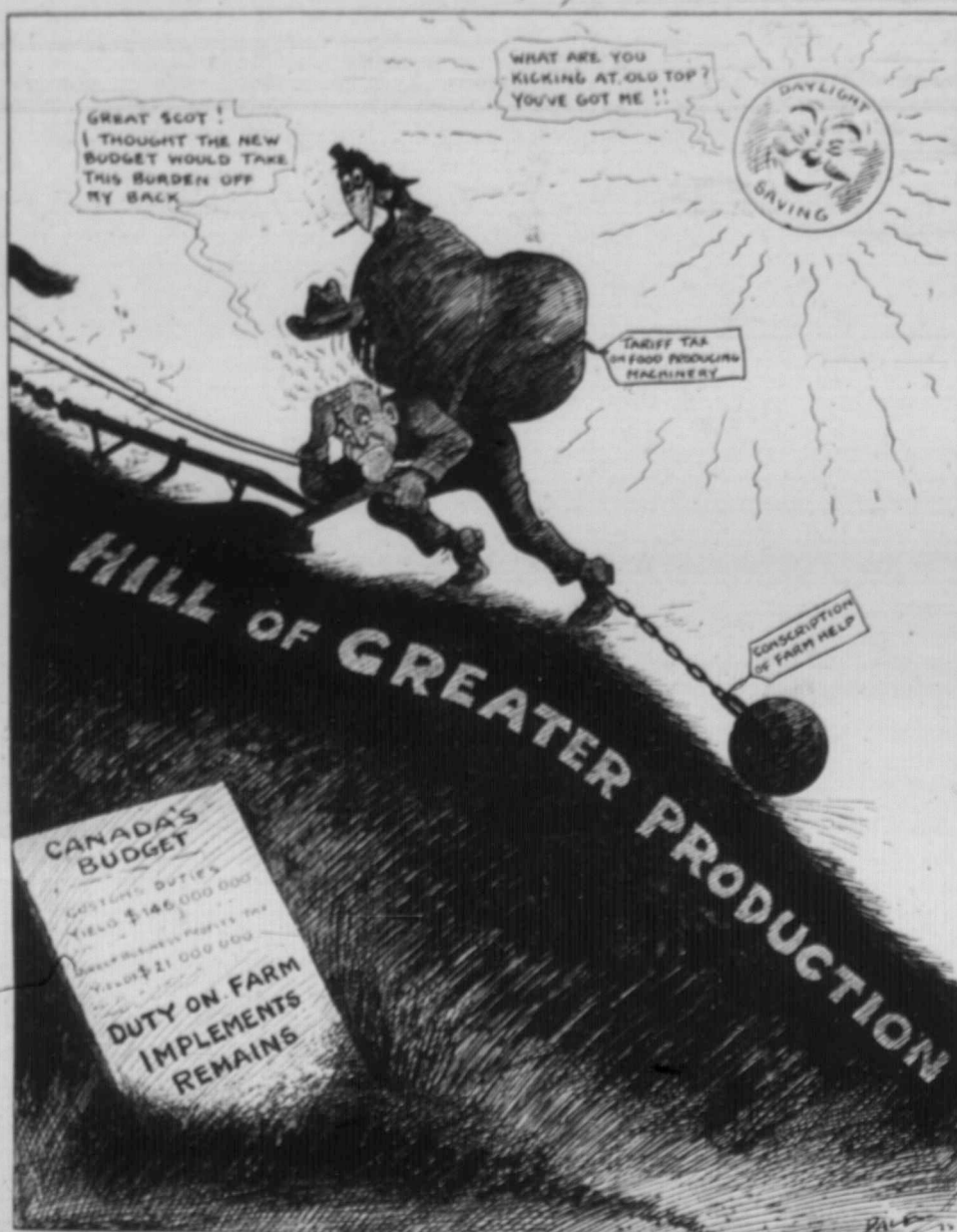
Meat Supplies Needed

Lord Rhondda, the British Food Controller, said a few days ago, "Bacon is coming forward well but all will be needed to make up the deficiency of meat supplies which are scarcely likely to meet the requirements, even on restricted basis of existing compulsory meat rations." The shortage of meats in England, France and Italy is appalling. It has been stated recently by the Canada Food Board that only one-third of the Italian army could be maintained at the front on account of the food shortage, and that the rations of the French army have had to be reduced. Indications point to an early and a greater call on America for meat supplies. The French High Commissioner in Washington recently said that one-half of France's horses and half its cattle have been destroyed. England's flocks and herds have been seriously depleted. The scarcity of shipping makes the dependence on Argentina for any meat supplies most precarious, and that connection is likely to be cut off at any time. On United States and Canada devolves the responsibility of producing enough, both of wheat and meat, to

make up the Allied deficiencies. The meat products sought by the Allied governments consist of about one-third beef and two-thirds hog products. The beef is taken in the form of frozen quarters and canned, corned and boiled beef. The British government specifies steer beef, weighing 500 to 550 pounds dressed, the French and Italian governments want carcasses weighing 450 to 550 pounds. The hog products are bacon and salted meats, and lard. The purchases made by the Allies are not only for the military forces but for the civilian population as well.

The demand for the maintenance of both beef and pork supplies, but especially the latter, is imperative. The early winter saw a campaign for increased pork production that should mean thousands more young pigs in the farmers' hands this spring. The raising of these with the minimum consumption of grain is now of vital importance. Pigs and Oats and Rape or other good annual pastures should find a place on every swine-producer's farm this year, not only as a personal economy but as an imperative national necessity in saving grain. So far, the livestock men of Canada and the United States have supplied without delay all the meats and meat products that could be transported to Europe, and they have in this country at least been laying broader the foundation of future production. Meat restrictions have not generally been so disastrous here as in the United States, where meatless days have now been entirely abandoned for the present. There, it was finally recognized

that the restricted market for mutton and heavy beef, due to meatless days and lack of shipping had a disastrous effect on production. Thousands of feeders suffered losses that will have a serious effect on their future operations. Since the recent removal of restrictions on meat consumption in the United States the pulse of the market is back much nearer to normal, and producers are much more satisfied. Feed has been scarce this spring and farmers have had a most difficult time carrying stock over. It has cost them much but their sacrifices at worst are but small to what many are making in the war-worn Allied countries. The draft is hitting many hard, and it may seem difficult to "carry on," but our utmost efforts to maintain our livestock resources must continue, because these are not only vital to the feeding of the Allied, and our own, armies overseas, but because livestock farming, war or no war, is the foundation of good farming, and vital to after-war reconstruction both here and in European nations, which must depend largely on America for rebuilding their flocks and herds.



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LIVESTOCK always play a prominent part in the larger number of homes to equal on the important work before the trigger, drawn on closely supply meat, by the best breeding of tender age be use. It should be animals must serve can serve him will be longest of feeding and food materials into more valuable silage and alfalfa balanced ration vert them into beings cannot m and alfalfa, but meat. Some of resulting from be summed up a Farm animals which would be They maintain crop-growing e They offer a roughage, conce it in suitable They are machi nufacture non-ed forms They off agriculture. Th ket for farm e distribute the year. They fu utilizing imme They lend a e develop indust and old.

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