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of the speculators' land, and it would be only just that he should pay taxes to the federal and provincial governments. At present, however, these services are paid for by taxes upon the necessaries of life and the tools of industry—chiefly by import duties upon manufactured goods such as agricultural implements, clothing, food, lumber, etc., etc. The speculator pays none of these taxes, yet he benefits equally with the owner of improved land by the expenditures. The Western Provinces have not the power to remove this inequality by abolishing the customs tariff, that being a matter for the Dominion to deal with and consequently they have taken the course of compelling the speculator to pay a surtax, this extra tax going to the municipality in Saskatchewan and to the Province in Alberta. This, we submit, is a complete justification of the surtax as long as the customs tariff is in exstence, but the surtax in neither province is anything like large enough to make up

our correspondent's claim that the land speculator has brought in settlement is absurd. Everybody knows that the speculator, by holding land for a is preventing its being brought er cultivation. The moment the under cultivation. The moment the speculator sells his land to a settler he will cease to pay the surtax and all other taxes. It was free land and cheap land that brought the big rush of settlers into the West a few years ago, and it is because the speculators, seeking to profit by the labor of others, have bought up a great deal of land and are holding it at exorbitant prices that immigration has declined. It is true that the speculators' land is free range for the farmers' cattle. But the farmer would be far better off if that free range was occupied by other farmers instead of being a breeding ground for gophers as well as pasture for cattle. If it is free range the farmer wants he should go as far as possible from civilization where his cattle can roam over whole townships, but most farmers seem to prefer a well settled district where there is less free range and more railways, schools, churches

and towns as well as neighbors
"North Dakota" objects to the suggestion made by The Guide and subsequently approved unanimously by the Saskatchewan Grain Growers' convention at Regina, that the vacant land belonging to non-residents should be taxed to provide free medical attendance and nurses for the outlying districts of the west. We know of no class, however, who can more justly be called upon to provide funds for this purpose than the land speculators. If speculators were not holding large areas of land idle, the settlers would all be able to live near town and they would then he able to get and they would then be able to get medical attention when they needed it without having to bring a doctor 40 or 50 miles at a charge of a dollar a mile. The speculator, too, benefits by the industry of the pioneer and the hardships he undergoes and it would be only justice that he should help to lessen

those hardships as far as possible.

Our friend in North Dakota is apparentour friend in North Dakota is apparently quite hurt because the land speculator is associated in cartoons with booze dealers, stock gamblers, usurers, monopolists, grafters and so forth, but we really do not see that he has any cause to complain. The men referred to are, apart from their occupations, often very respectable and indeed estimable men. The Guide believes, however, that their method of making a living is contrary to the best interests of the country. also believe that the land speculators' method of making money is detrimental to the country and that he is rightly classed with other undesirables and parasites

It is unquestionably true, as "North Dakota" says, that the Canadian people are suffering under burdensome taxation. That is why we say that taxes should be removed from industry and placed upon land values. Abolish the tariff and put all taxes on land values and you will reduce the cost of living and the cost of production of every industry in Canada and enable our farmers and our manufacturers to compete with the world. You will also make the holding of land idle for speculative purposes unprofitable and force the speculator to sell to someone who wants land to use. This is something we are working for and hope to get in the future. In the meantime a surtax by penalizing the vacant land owner and favoring the settler is a ready method of accomplishing a small part of the ultimate object.—Ed.

What Farmers Ask Me Handling of Heavy Wet Land

Q.—I have a slough which holds water until about the first of June, which does not contain alkali but good rich soil. Would it be advisable to break this up and sow it in with some kind of grass seed for hay? How deep breaking, when should it be broken and how should it be cultivated? What should be sown, how much to the acre, and when? If a mixture of timothy and red top should be sown, why is the mixture preferable to the individual kind? Would the breaking of fifty rods in the slopy, inclining place where the water flows into the slough in spring, be a material factor in drying out the slough earlier? How much of the kind of grass you recommend, should be sown to the acre? Would it be perennial, and would more than one crop be had during the one summer? Would this kind be of better quality than wild slough hay, and would it bring a better price? Does the government, thru your survision, send out sample seed of grain? If so, what quantity is each individual entitled to? What variety of oats would you recommend to sow in this district?

I'have some low spots on my home stead, apparently being inundated once upon a time, which is composed of part white sticky clay and part coal black substance, and we generally call it gumbo out here. This is very soft and pliable in spring, but hardens more and more towards autumn, and when dry it is next to impossible to break it, as it gets hard and crumbly. It does not seem to produce very good crops the first year, and the surface gets cracked, which renders it susceptible to evaporation of its moisture. Is this a good kind of soil, and will it be better after it gets worked up a couple of years or more? What do you call this kind of soil? How should it be culti-vated and what should be sown on it the first year. Please specify depth of breaking. Which is better, September breaking or April breaking, provided the sowing is done immediately in the same spring? When is the best time to break, and how deep?

Climax, Sask

A .- For a grass to be put in a slough I know of nothing better than Red Top. It is about the only one we have that will stand water lying on it for any length of time during the spring and early summer. The land should be broken up as early as possible in the spring or early summer, about four or five inches deep and cultivated with a disc and drag harrow until a good seed bed has been prepared. Then the seed should be sown broadcast and harrowed in. You could sow about 8 pounds of re-cleaned Red Top seed per acre. I believe that the breaking up of the water run would aid materially in drying out the slough. This could be sown with a mixture of Red Top, Timothy and Alsike Clover, putting about 6 pounds of Red Top, 3 pounds of Alsike and 3 pounds of Timothy per acre. These grasses are all perennials and one seeding would last for at least three or four years. We prefer sowing a mixbecause of the fact that we usually obtain larger yields than when the grasses are sown alone.

In regard to distribution of seed grain, I may state that the free samples are all now sent out from Ottawa, and it will be necessary for you to apply to the Dominion Cerealist, Ottawa, you wish to participate in this. At this station we sell grain in small quantities of from two to four bushels to farmers at reasonable rates. From what you state of the low spots on your homestead I should judge that they are what are commonly known as "burn outs." If successful crops are to be grown on them it seems necessary to return vegetable matter in the form of green man ure. If this is the case I would spread the manure from the barns on these spots and plow it in.

There is little difference between breaking in September and April. Neither of these systems give us good results. It is better to break in May and take no crop that season. If you decide, tho, that it is necessary to break and sow at once I would-suggest fairly deep breaking, at least four or five

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