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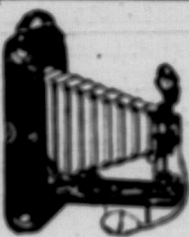
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mated, figure out to about \$800 per capita. Assuming this figure throughout the Dominion we have total "land values" of six billion dollars, which at four per cent (one per cent for municipal and three for provincial and federal) will yield a revenue of \$240,000,000. Would not this help to wipe out Canada's indebtedness?

I have been told by many good observers that in a great many sections of older Ontario the "bare land" has at present no value, that there are no rural "land values." While this is probably somewhat of an exaggeration it contains a most important truth—it indicates that agriculture has been so burdened that the land, from which we get our living, offers no opportunity for the willing toiler. It is a fierce indictment of existing social conditions; it means nothing less than threatened starvation, killing the goose that lays the golden eggs.

But suppose agriculture relieved of its burdens. At once the opportunity which the "bare land" offers increases in value. Take the following example, in which we shall assume only the very trifling remission of a one per cent tax on \$4,000 worth of farm buildings.

A prospective purchaser of farm property valued thus: Land \$4,000; buildings \$4,000, has to face a cash payment of \$8,000 and an annual tax of \$80 at the rate of one per cent. This would be equivalent to a cash payment of \$9,000 with money at five per cent. If, now, the buildings were to become exempt from taxation, the purchaser would face only a cash payment of \$8,000 and an annual tax of \$40. This would be equivalent to a cash payment of \$8,500. The remission of the tax upon the buildings would therefore increase the value of the "bare land" by \$500. How much greater would be the effect of remitting the tax which the Canadian farmer pays to the Canadian manufacturer via the tariff?

The fact is that any encouragement which is given to industry increases land values, by making greater the rewards of labor applied to land and thereby increasing the competition for land. But in its social effects this increase in land values is entirely different from that which is due to the operations of speculators. The one accompanies maximum production while the other accompanies minimum production. The relief of Canadian agriculture from the burdens it is now bearing would therefore greatly increase farm values and thus enable farmers legitimately to bear heavier taxes. In practice the actual values would be determined by the operation of two antagonistic forces—increasing rewards tending to advance values and the forcing of speculators to sell tending to reduce values.

The substitution of a direct tax on "land values" for the indirect tariff tax would therefore not only afford the Canadian farmer substantial and much needed relief, but it would also immediately increase the value of Canadian farm lands, by making labor on the farms more remunerative. It would thus assist very materially in the campaign for greater production, upon which the economic safety of this country so largely depends, and it would at the same time provide a continually increasing revenue to meet the tremendous demands which the war has made upon us. Further, by forcing idle land into use and thus lowering the cost of production it would give the best possible kind of inducement to returned soldiers to take up farming as a life work and thus help to each not only the volume of farm products, but also that class upon whose welfare the future character of Canadian society so vitally depends. No economic reform is more imperative or more far-reaching in its effects than that of changing the whole incidence of taxation. Patriotism demands it. Who will help bring it to pass?

WAR TAX REVENUE

The following figures, quoted in parliament, show how the business profits war tax is yielding revenue. It is estimated that by the end of the present year \$200,000,000 will have been collected under this tax.

Company	Last Year	This Year
Imperial Oil Co. Ltd.	\$750,000	\$1,250,000
Pack Mfg. Co.	400,000	750,000
Canadian Pacific	350,000	650,000
Canadian National	300,000	550,000
Mont. Pk. of Canada	250,000	450,000
Imperial Mfg. Co.	200,000	400,000
Canadian Flouring Co.	150,000	350,000
Alberta Pacific Grain Co.	100,000	250,000
St. Lawrence & Sigsbee	50,000	150,000
Great Western Export	40,000	120,000
Western Assurance	30,000	100,000
Imperial Steel and Foundry	20,000	80,000
Winnipeg Steel Co.	10,000	40,000



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