



ENTRANCE AND GRAVEL ROADWAY LEADING TO FARM BUILDINGS OF A. SAPTE.

16 head and cattle stable 60 head. A fine granary has a capacity of 3,000 bushels. Implement shed is 26 by 30 feet. One of the most useful buildings is the workshop, thoroughly equipped with forge and all the tools, etc., required in general repair work. Two wells supply water for stock and house while a windmill furnishes power for saving muscle and time.

Mr. Sapte's farm comprises 640 acres. Last season's returns included 400 tons of hay, oats that averaged over 40 bushels to the acre and wheat 25 bushels. This year's oats averaged 65 bushels per acre. Is it any wonder that with such a farm and such home surroundings the owner and his family do not hesitate to say "Not for Sale."

## FIELD NOTES

### Taxation of Land Values—I

In primitive communities, and in societies not organized upon a democratic basis, taxation was levied by those who chanced to be in authority upon any and all who were able to contribute; and was, in the main, expanded upon warlike enterprises. Moreover, the exactions were made against more or less forcible protests. In fact, the Civil War of the 17th century in England, and the American War of Independence, arose, in large measure, out of forced taxation. But, nowadays, in democratic communities, such as our Canadian municipalities, taxation should be, and usually is, regarded in quite a different light. It is the individual contribution to the social fund, used for the maintenance of roads and bridges, schools and charitable institutions; for the supplying of public services, such as waterworks; for the administration of justice, and for every other activity which the individual cannot carry on by himself, but in which he must necessarily co-operate with his fellows.

And although the State has not yet abandoned the policy of collecting taxes either from those who have the means or from those who can be most easily forced to contribute, signs are not wanting that thinking men are beginning to inquire as to the proper system or systems of taxation under democracy. The last English Budget contained the germ of a system of appropriating for the public treasury the increases in land values, while among Ontario farmers—as, I suppose, elsewhere—there has been a good deal of protest against the taxation of farm improvements. For municipal taxation, machinery and live stock are already exempted; it has been provided that wood-lots may be exempted; and, quite recently, a good many petitions, asking the Legislature to confer upon municipalities the right to levy a lower rate upon general improvements than upon land values, have been circulated and largely signed. All things point to a general revision of our systems of taxation, and, while it is folly to expect to discard immediately and absolutely the methods that have been in vogue for so many years, it is quite proper to make a vigorous attempt to harmonize our methods of taxation with democratic institutions and with principles of equity.

The Canadian farmer is, perhaps, as directly concerned in this matter as is anyone else; for, although taxation in our rural municipalities is not burdensome, it is naturally and inevitably increasing, and it is high time that it be established on a sound and joint footing. To be sure, it compares very favorably, indeed, at present with the indirect, unfair, discriminating tariff tax that supplies the Federal treasury; but still there are features about it that can be improved, and nowhere else can reform in taxation be accomplished so easily. Already something has been done towards the exemption of industry from taxation, and it would be a very small additional change for the Legislature to grant the municipalities real estate on this ques-

tion, as, in Ontario, it has done in other matters. Valuable experience of various methods of taxation would then be gathered by the municipalities, while the apprehensions of the most timorous conservative would not be unduly aroused. This, it seems to me, is the next step for us to take in the reform of taxation.

Looking at the matter in a general way, from the farmer's point of view, it would appear a sound position to take to argue that every encouragement should be given to industry, and that the enterprising, hard-working farmer who improves his property with good buildings, fences, drains, etc., should not have to bear the brunt of taxation, while his neighbor, on originally equally good land, equally well situated, contributes a smaller share to the general fund simply because he has been too careless or wasteful to take advantage of his opportunities. Every man is entitled to enjoy the fruits of his own own labor, and society should not confiscate that which, in the main, arises from individual effort. It is not a sufficient reply to this argument to say that no enterprising farmer would be deterred from building a good barn by the consciousness that his annual taxes would be increased. In the first place, I am not so sure that the taxation of improvements does not have some deterring influence; and, even if it did not, it would hardly be creditable to our civilization to systematically handicap individual enterprise, and force our people to improve their property in opposition to, and not with the help of, the community.

A more or less casual examination of the question would, at all events, lead to this conclusion; and, as some objections may be registered against the argument above set forth, it is worth while to look into the matter from a distinctly theoretical point of view, in order to see it in its most general aspects. W. C. Good, in *London Farmer's Advocate*.

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## Saskatchewan University

Details in connection with Saskatchewan's university are progressing. At present the grounds are being surrounded by a substantial wire fence and building operation will be begun in a short time.

At a meeting of the board of governors last week in Saskatoon it was decided that active work with classes would commence on September 1. The staff consists as follows: Professor of philosophy, Principal W. C. Murray, LL.D.; professor of mathematics, G. H. Ling, Ph.D.; professor of history and economics, E. H. Oliver, Ph.D.; professor of English and French, R. J. Bateman, M.A.; assistant professor of classics, A. Moxon, B.A. B.C.L. In the agricultural course the faculty comprises Dean Rutherford; John Bracken, B.S.A., professor of field husbandry; A. R. Greig, B. A. Sc., professor of mechanics and engineering and T. N. Willing, lecturer in botany and entomology.

## Champion at Toronto

A despatch from Toronto intimates that Jas. Yule, manager of Sir Wm. Van Horne's farm at East Selkirk won the female grand championship in the Shorthorn class at Toronto Exhibition with his white cow, Sprey's Lady. There was strong competition but the two-year-old champion from the West swept everything.

Auspicious weather and a grand combination of attractions draw vast crowds daily and help to maintain the pace set by Toronto's annual agricultural show. It is admittedly one of the best in the world.

## Forestry Meeting at Regina

The subjects dealt with at the forestry convention at Regina last week referred particularly to conditions in the prairie provinces, and dealt with the problem of forestation, rather than preservation of wooded areas. Many valuable addresses and papers were heard.

An illustrated address, given by Norman M. Ross, Chief of the Tree-planting Division of the Forestry Branch, was listened to with great interest. Mr. Ross dealt with the work being carried on at the Forest Nursery Station at Indian Head. At this station large numbers of hardy seedlings are annually raised for free distribution amongst the farmers living on the open prairies of Manitoba, Saskatchewan and Alberta. Last spring over two and a half million seedlings and cuttings were sent out to farmers under the regulations of the tree-planting division of the Dominion Forestry Branch.

Commencing with the nursery methods employed in the raising of the broad leaf varieties; the mode of sowing, cultivating, digging, heeling in and packing for shipment of the small seedlings was described, each step being illustrated by views from photographs taken while the work was actually in operation at the nursery. Other illustrations showed the progress of some of the plantations set out on various farms. When well cared for the trees average in the plantations from ten to fourteen feet after seven years. Large numbers of farmers have already availed themselves of this opportunity of establishing windbreaks. The demand for nursery stock has now become so great that the resources of the tree-planting division are taxed to their utmost.

The growing of conifers was taken up and each step described and illustrated, including the collection of the cones, extraction and cleaning of seed, sowing and treatment of seedlings for two years in shaded seed-beds, transplanting to other beds where the plants remain for two more seasons, and the final planting in the permanent windbreak. Illustrations of successful plantings of white spruce and Scotch pine of several years standing were also shown.

The nursery station, while primarily intended for the growing of nursery stock, also furnished a splendid object lesson as to effects of planting for shelter and landscape purposes. The grounds around the buildings are laid out as attractively as conditions have permitted, and large numbers of flowering shrubs, herbaceous perennials and other flowers have been arranged for ornamental effect. Slides showing the development of the ornamental planting were shown, giving an idea of the development from the bare prairie in 1905 to the comparatively well-treed grounds in 1908. Other views of the lawns and individual shrubs and perennials in blossom illustrated the possibilities for the beautifying of prairie homes, parks and other public grounds.

Details of planting on the prairies were given by Angus Mackay, Superintendent of the Experimental Farm at Indian Head. Particulars of this and other addresses will be given in future issues.

Reports indicate that Eastern excursions this year did not bring West as large a number of harvest laborers as usual. There is a scarcity of help in many sections, and several thousand additional men could find immediate employment harvesting and threshing.

Lord Bessborough, formerly in command of the British home fleet, opened Toronto Exhibition last week, and will visit the West during September.