

Second Street, Oakville, Out. Constructed with "Turvia, X" in 1915.

How Good Roads Reduce the Cost of Living---

G OOD roads are like oil in machinery — they reduce friction-resistance. Without good roads a community

rusts-sticks -stagnates. With good

roads, the wheels of in dustry spin and produce. Good roads

Preserves Roads Prevents Dust -

m ultiply the earning power and value of remote farms. They bring a new flood of produce to the freight-station. They increase the community's

buying power and make for prosperity. Bad roads add to the cost of every ton that drags its weary way over them, while good roads set the farm-wagon, auto-

mobile and motor-truck rolling smoothly to market. Government statistics prove that the people of backward counties often waste, in a few years, in excessive hauling costs, money enough to build a big system of modern roads. Good roads Made in Canada

0

used to be expensive to construct and keep up. To-day they are not.

Built and maintained with Tarvia, modern roads are made automobile-proof, frost-proof and durable. Over a period of years Tarvia, other form of good-road construction.

The standard of good-road construction of the standard of the standar



MONTREAL TORONTO ST. JOHN, N. B. HALIFAX, N.S. SYDNEY, N. S.

WINNIPEG VANCOUVER



Direct Tax on Farmers

DESPATCH from Ottawa to the Toronto Globe forecasts direct federal taxes on the farming in-dustry. It reads as follows.

"Plans for the taking of an agricul-tural census, which the Government contemplates in cooperation with the Provincial Departments of Agricul-ture, apparently have ultimately in view some measure of direct taxation on the farming community. So far all farmers are practically exempt from war taxation on incomes or other forms of direct Federal taxation. But, with the imperative need of increased revenues to meet the burden of the war and its aftermath, the Government realizes that increased direct taxation falling on everything must come tion failing on everything must come. As yet there is no adequate or detailed information as to farmers' annual profits or wealth. To secure this and as a basis on which to determine any further measure of direct axation as anggested, the agricultural consus is to be made. It will be in the form of questionnaries sent out to each farming. er asking for data as to his revenues and expenditures, the value of and expenditures, the value of his land, stock, buildings, etc., the net re-turn on his investment after allowing a reasonable amount for the labor of himself and family, and all other in-formation tending to show as accurately as possible the financial status and yearly income of each farmer. "Details as to the method and time

of taking the census are still to be settled, but it is probable it will be made in connection with the coming national registration next June."

Elsewhere in this issue of Farm and Dairy, farmers are requested to fill in forms to be provided, in connection with the new federal income tax order. If this despatch in the Globe be correct, still further direct taxation must be in contemplation.

Items of Interest

Mr. P. P. Woodbridge, secretary-treasurer of the United Farmers of Alberta for nearly seven years, has, on account of ill health, been forced to give up his ardsous task. His plans for the future are still indefinite, but his present intention is for a time at least to return to an outdoor life and in all probability for the immediate future, he will reside in British Columbia

Prizes of \$30, \$20, \$10, \$7 and \$5 are being awarded in each of four dis-tricts in Ontario by the Ontario Vegetable Growers' Association for the best gardens of three acres or An entry fee of one dollar is being charged which may be forwarded along with the application to the secretary of the association, Mr. J. Lockie Wilson, Toronto.

J. Lockie Wilson, Toronto.
Not 25 per cent. of the available
maple trees in Canada are being
tapped. Statistics show that out of
55,009 farmers in Eastern Canada
who produce maple sugar and syrup
at ait, only very few tap more than a
able on their farms. This 25 per cent.
production is worth \$1,500,000 annually. This amount majeth easily be production is worth \$1,500,000 annually. This amount might easily be doubled. One man can take care to boiling the sap from 5,000 trees as easily as from 500.

Canadian fertilizer manufacturers have united in establishing a Soil and Crop Improvement Bureau with head quarters in the Temple Building, To-ronto. This is a purely educational bureau, whose purpose it will be to disseminate reliable information on erop production and the use of ferrection of Henry (1. Bell, who has been in charge of similar work in the United States, formerly Professor of Agronomy at the University of Maine and Assistant Professor of Farm and Assistant Professor of Farm Crops at the Iowa State College. Prof. Bell is a native of Ontarie and a graduate of the Ontarie Asricultural Cellege. "How to Increase Ontario



San Jose Scale, Oyster Shell Bilater Mite, Feach Leaf Curl Aphls and Pearl Scyla are mor-eally und effectively controlle-with Soluble Sulphur than Lim-Sulphur.

Sulphur.

Thousands of farmers in Canada and the United States have proven by actual use that Soluble Sulphur is an excellent fungicide and combined with Calcium Arsenate it makes the best insecticide.

Costs Less Than Lime Sulphur Costs Less Than Lime Sulphus Soluble Sulphus save many dolong the sulphus and sulphus and sulphus and sulphus than a barrel of Line Sulphus than a sulphus t

Everything for Spraying and Dusting.

Niagara Brand Spray Co. Limited Burlington, Ont.



6001bs. Lime Sulphur

FOR SALE AND WANT ADVERTISING

THREE CENTS A WORD, CASH WITH ORDER

WANTED Assistant for Rockport Cheese Factory, for season, one with or without experience. Apply stating wages, Wm. Landon, Rockport, Ont.

WANTED—A cheese factory to manage for 1918, with supplies furnished; cheese make not under 150,000 bs. Am also whey butter maker; 29 seasons exper-ence. Hold certificate. Bert Coulter, 9 Crowdy street, Kingston.

FOR SALE—Privet, Barberry, Cedara, Spruce, Pines, Oaks, Chestnut, Wainut, Mulberry, for hedges, Windbreaks, Timber, mailing size. Prepaid. Dozen same variety, one dollar; hundred, five dollara Lista free. John Downham, Strathrey, Ont.

FOR SALE—O. A. C. No. 72 Oats at \$1.25 per bus.; O. A. C. No. 21 Barley at \$1.75 per bus. Foregoing from registered seed. Apply to J. H. MISNER, Jarvia, Ontario.

DAIRY CONFERENCE to be held in the Massey Hall, O. A. C., Guelph,

APRIL 4th AND 5th, 1918

APRIL 4th AND 5th, 1918
The pring of the year is a good time to consider plans for greater efficiency in Dalrying for the coning season.

To this conference series of the coning season.

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sicies, and Mr. S. Yound.

"Itteloh Milk Prod
Association at the first sess.
This meeting will represent
phase of Dairy Industry is
tario. Every dairyman and
woman is invited. Music at
ime session.
For, programs, apply to

H. H. DEAN, O.A.C., GUELPH, ONT.

Crop Yields," the first bulletin from this bureau is now ready for distable March 21, 1918.

Spring Manager A. A. McMillan, Ma A s spring appro ewes are getth they will requi feeding space. If the it should be divided, are expected to lamb the warmest and n pen in the building, be taken that the ficare level, as ewes th lamb are more apt backs. The lambing be provided with equa number of individu can easily be constr quired. These are a and are built along to The ewe of the pen. the individual lamb of twins being born, together and there is either of the lambs from the mother. T ewe to mother one of ·····

Greater Canada are importance. on old soils adian yields except when ods produce

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F If the labor 1 crop you can per cent. by car selection and j

and thus use th Fertilizers ca food constituen ure, but in mor

Dr. C. A. Zav following reau used with winte of 5.2 bushels p cents per bushe applied in the s of 8.3 bushels p cents per bushe

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