



### Last Day for Tax Returns

is April 30th. But we suggest that you do not wait until then to obtain and fill out the proper forms.

Do two things now. Send to the Post Office or your local Inspector of Taxation for the Income Tax forms, and write for our pamphlet: "The Income Tax and the Average Man."

Its contents will enable you to fill out the forms more accurately. It will be sent free for the asking.

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## The Pulp and Paper Industry

# Proper Forest Control Needed

Pulp and Paper Magazine and Canadian Pulp and Paper Association unite in demand for more vigorous conservation policy for pulpwood

The Canadian Pulp and Paper Association has issued a bulletin reprinting, and emphatically supporting, an editorial which appeared in the Pulp and Paper Magazine of Canada, on July 24, calling for a proper control of the forest resources of Canada, including the enforcement of sensible cutting regulations and adequate provision for a continuity of wood supply. The bulletin is mainly directed to the newspapers of Canada, as being the consumers who are most vitally concerned in the future supply of newsprint, but it will be interesting reading for all Canadian business men. The bulletin says: "The present high price of paper is due primarily to the high price of wood. Today's paper prices, onerous as they may appear, will fade into insignificance compared with what the future prices will be if Canada's pulpwood forests are allowed to be consumed indiscriminately and without provision for their replacement."

The following is the editorial from the Pulp and Paper Magazine of Canada:

The newsprint industry and, in general, the manufacture of pulp in Canada is of comparatively recent development and the growth in the past ten years has been tremendous. In this brief space of time the easy available pulpwood has been cut out and now the mills are going back to areas from which it requires two or three years to transport logs to the mill. During a portion of this period there was a sufficient slump in the lumber industry to make it feasible and more profitable to make pulp than lumber from many of the sawlogs that came down the streams. The present demand for building material and the rapidly rising cost of lumber will discourage if not entirely prevent the recurrence of such a condition, in spite of the fact that pulp and paper prices are now at levels that were not even dreamed of two years ago. All indications point to a continuation of present high costs of production and high prices for products for some time to come. It is hardly possible for new capacity to overtake the entire demand for paper products in the next five years and with normal increase in consumption, even if the present abnormal demand subsides, there must be another

period of balance before there is very much actual over-production. This means that the next ten years will be a most critical period for our forests and the utmost care must be taken and the most stringent regulations must immediately be put in operation or the destruction of timber in the coming decade will be much more serious than has been the case the past ten years.

What will this mean to the industry in Canada? It seems to us that other countries with some forests and more prudence will take the lesson of the United States and Canada to heart and deliberately plan and prepare for a future supply of timber for their several wood-using industries.

At the present rate of increase in cost of wood production or even at half the present rate of increase in this item the pulp and paper industry is rapidly coming to a point on this continent where the wood is the most expensive factor in the cost of production of both pulp and paper. Leaving out of consideration the effect of inordinate demand, one can readily see that with wood at more than \$20 a cord it will be impossible to make cheap paper in this country. The effect of methods of cutting which cause either the erosion of soil so as to prevent future forest growth, or burns which destroy present stands and tend to encourage the growth of inferior species where future growth is possible at all, and attacks of forest insects such as the spruce budworm, together with the continual recession of the lumber camp from railway and water, is all to increase the price of wood and the difficulty and uncertainty of mill operation. The end of another ten years, however, is likely to see paper production costs in Canada at the critical point where it may no longer be economical for the public to use the product.

On the other hand in Central Europe, there are belts of timber which are accessible to the pulp mills of Germany, Austria and Scandinavia. With the customary European ideas of prudence and economy it is quite safe to predict that these resources will be handled in such a way that they will be a perpetual source of supply to the pulp and paper industry in those countries.

Sweden is a well known example of the foresight of a government which has the sense to provide for the future of its industries. With this in mind, the consumption of wood is limited to what is actually known to be the annual growth.

With similar methods applied to the forests of Galicia, Poland and the Baltic provinces there will be established in Europe a pulp and paper industry able to forecast with certainty how much it can produce, and, knowing all the conditions of forest growth and operating methods, to make in advance a close estimate of the cost of production. Furthermore, it will be able, on account of its forest operations being confined to a single area as is done in France, not only to anticipate operating costs but also to keep them uniform from year to year, if not, as a result of such scientific methods and as the improvement of the forest goes on, relatively to reduce them. This is obviously impossible under the forestry methods at present in vogue in Canada. Canada cannot hope to compete in the future in the production

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