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Seed Laboratory test, 84% price, cleaned, 8c
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RYE GRASS SEED—7c LB., BAGGED—F.
Trenowth, Carievale, Sask.

FOR SALE—CLEAN SEED WHEAT, OATS,
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Grimm's, 35 cents per lb.; 2 oz. sample free.
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and Mrs. Murray Hendrie's "High
River Myrtis" fourth. Mr. Warner's
"Coulee Conqueress" beat the countess
"Merino Forest Queen" in the year-
ling filly class. Mrs. Murray Hendrie's
"High River Mary," a three-year-old,
was reserve champion mare.

Sale of Bulls

The biggest sale of pure-bred bulls
ever held in Alberta took place during
the week of the Spring Horse Show.
The sale occupied two whole days. Auc-
tioneer S. W. Paisley, Lacombe, dispos-
ing of 332 head for a total of \$53,135, or
an average price of \$160.10. This was
a lower average price than last year,
when \$186 was paid, but the difference
was accounted for by the greater num-
ber of young bulls included this year.

Some splendid prices were realized,
the highest being \$625 paid for "Bon-
nie Bruce," a two-year-old Hereford of
noted breeding. The highest price real-
ized last year was \$565. The bull was
purchased by E. P. Reimick, of Sedge-
wick, who has recently established a
ranch there. He was raised by Fred
Cowman, of Cremona, Alta., who also
bred the bull's sire and the sire's three
nearest female parents.

The white-faces were the most popu-
lar beef bulls in demand, and some
ninety of them were sold at good prices.
F. Cowman sold nine bulls at an aver-
age price of \$282.25, including one
which he donated to the Belgian Relief
Fund, and which realized \$200.

Frank Colliett, of the Willow Springs
Ranch, Crossfield, realized an average
price of \$228 on a dozen young bulls,
including "Willow Spring Joek," the
champion Hereford of the show, which
realized \$500 and was bought by Thos.
Moore, who owns a 40,000 acre ranch
near Claresholm, Alta.

Some good prices were also paid for
Shorthorns, Yule & Bowes, of Calgary,
receiving the top price for a Shorthorn
—\$400. In neither of the three beef
breeds did the champion animal bring
the top price. "Orange Gloster," ex-
hibited by James Burns, Hanna, Alta.,
was awarded Shorthorn championship.
At the auction he sold for \$300. F.
Shackleton, of Olds, exhibited the
champion Angus bull, but the highest
price paid for an Angus was realized
by Lew Hutchison, of Duhamel, Alta.
The buyers showed a disposition to se-
cure younger animals rather than the
mature champions.

Other prominent winners at the show
who also received good prices for their
bulls were: Shorthorns—C. F. Lyall,
Strome; Jas. Sharp, Lacombe; A. W.
Latimer, Bowden. Herefords—O. A.
Boggs, Daysland; Jos. Standish, Cal-
gary; S. M. Mace, Pekisko. Angus—
Stewart & Alexander, Cheadle. Hol-
steins—P. M. Bredt, Calgary; H. M.
Eby, Carstairs.

The Mail Bag

Continued from Page 8

are we doing for the farmer in the way of
hail insurance? Three-quarters of the
amount paid into the hail insurance fund
of Alberta in 1914 came from vacant
land owners. Not being satisfied with
this, the honorable (?) farmers have
placed a surtax on non-resident vacant
land amounting to 1% of its valuation.
Yes, it is easy money, but it is a most
cowardly blow, aimed at innocent men.
Will Canada support such unrighteous
legislation? The Guide has suggested
that non-resident vacant land be taxed
to give idle men work, for municipal
hospitals, for free medical attendance,
for free nurses, for free legal service, etc.,
in fact, when ever anything is needed, it
is said by the organized farmers, thru
the columns of The Guide, "Why not
raise it from vacant lands?" Can it be
that property in fair Canada is subject
to such graft? Is there not a court of
justice in Canada to see to it that an
innocent man's property is protected
from being damaged and confiscated by
unjust laws?

It is said that we are holding lands
for large profits. This expression is
absolutely false. The apex of prices
was in June, 1910, nearly five years ago,
and there has been a continuous decline
since until today it is just impossible
to move land at any price. The organized
farmers say to non-residents, "Leave
your jobs in the States and move onto
your farms in Canada or we will damage
your property by our system of taxation

until you will lose all." I was not
talked to like this seven years ago.

We have all lost out in Canada the
past five years. The stock of the C.P.R.
has declined from 294 to 153; the city
lot owner is a very heavy loser. Let us
be reasonable. Would it not be much
better for all to "pull" together for a
new prosperity?

The organized farmers claim to be
opposed to special privilege of every
kind and nature. Is it not a special
privilege to reside in Canada and pay
no taxes upon personal property? In
this special privilege class we find the
railroads, the bankers, the stock men,
etc., who wield a tremendous influence
in the politics of Canada. The Henry
George land values tax places upon the
farmers nearly the entire load of the
financial support of the government.
Can the farmer carry such a heavy tax
load? Henry George was never able
to humbug the U. S. — the land of his
birth and the home of his life. What
the organized farmers see in this system
of taxation favorable to them is beyond
comprehension.

I have before me a newspaper from
a nearby town and I find in it a letter
from a North Dakotan, who is now living
in Canada, and taxes are mentioned as
follows: "You talk about taxes. Why,
you do not know the meaning of the
word. Just come over here and you will
deny that you ever paid taxes in North
Dakota." Will such a tax policy win
emigration for Western Canada? No,
it will not. There are many hundreds
of non-resident Canadian land owners
in the States. A very large majority
are men of small means who have been
using every spare dollar to pay out
on a land investment. While taxes
were reasonable, these men were all
"boosters" for Canada. The surtax
has done its work. Yes, it is easy
money, seemingly, to frame up a law
to "graft" the non-resident vacant
land owner, but I will ask the organized
farmers of Western Canada to note the
amount of emigration from the States
in the future.

NORTH DAKOTA.

THE REPLY

The above letter is published not
because The Guide agrees with the
opinions expressed, but because it is
the practice of this paper to publish
both sides of every question. The
letter is the best argument we have seen
against the surtax on vacant land imposed
by the legislatures of Saskatchewan and
Alberta and it is a pity that our corres-
pondent, in an excess of modesty, has
chosen to withhold his name. We can
assure our readers, however, that "North
Dakota" is a bona fide land speculator,
residing in the State over whose name
he writes, holding in fact a responsible
position in the educational system of
that State. His letter, therefore, is
worthy of most careful consideration
and demands an answer.

In the first place it should be said
that The Guide does not regard the
surtax on vacant land as the ideal and
ultimate method of raising provincial
or municipal revenues. We believe that
all public revenues, provincial, municipal
and federal should be raised by a tax
on unimproved land values. The owner
of vacant land would then pay exactly
the same amount of taxes as the resident
farmer, provided their respective pieces
of land were of equal value without count-
ing the improvements. At present, in
the rural parts of the West, the speculator,
or holder of vacant land, pays the same
municipal and school taxes as the farmer.
In Saskatchewan and Alberta he also
pays equally with the farmer 1 cent
an acre to the provincial supplementary
revenue fund, from which grants are
made to rural and high schools and the
universities.

The speculator, however, does not
contribute, as an owner of vacant land,
one single cent towards the expense of the
federal government, the cost of maintain-
ing harbors and canals, the aid which
is given to railroads, the construction
of provincial roads and bridges, and all
the other public services which are a
charge upon the federal and provincial
treasuries. The owner of vacant land,
however, benefits by these expenditures.
The building of railways, the work of
experimental farms, the preservation
of law and order thru police protection
and the administration of justice, and
everything that is done by the federal
and provincial governments for the
benefit of the people, increases the value

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