

Canada's New Tariff Moderate.

On Nov. 20th Hon. W. S. Fielding, Minister of Finance, presented his eleventh annual budget to the Dominion Parliament, and submitted his second important general tariff revision, the first having been in 1897. After setting forth a most encouraging financial statement, in the course of which he predicted for the abbreviated nine-month fiscal year, ending March 31st, 1907, a revenue of \$65,000,000, a consolidated fund expenditure of \$52,000,000, and a capital expenditure of \$12,500,000, leaving a surplus of \$13,000,000 over ordinary expenditure, and \$1,500,000 to apply on reduction of national debt, he proceeded to discuss his newly-revised tariff.

The new tariff, like the one it supersedes, is moderate, and slightly relieves the burden on farmers by several judicious reductions. The attitude of its framers towards manufacturers was happily expressed by the Minister in the words, "We all agree that we should like manufacturing industries to prosper in Canada, always provided it does not cost too much."

The first noteworthy feature of the new tariff is that it prescribes three distinct and separate schedules of duty. The lowest is the British preferential one. The highest is the general tariff, to come at once into force against the products of all countries not enjoying the British preference. The third schedule is an intermediate one, and does not come immediately into operation. It is merely a proposition to hold up to foreign countries, who are invited to enjoy its privilege by offering to Canada a quid pro quo. The Governor-in-Council is to have authority to negotiate such arrangements informally (therefore but temporarily), as occasion arises. More permanent arrangement on the same basis may be effected by Imperial treaty, in which, of course, Canada would be represented.

The British preference, which used to consist of a flat one-third reduction off the general schedule, is now provided for by a column setting forth the precise amount of duty on each article. This is simpler than the old plan, and avoids the fractional calculations, as well as other complications that have arisen in practice.

The wording has been simplified somewhat and the various schedules more systematically grouped. Following is the new classification:

1. Animals, agricultural products, fish, food products.
2. Sugar, molasses, and manufactures thereof.
3. Tobacco and manufactures thereof.
4. Spirits, wine and other beverages.
5. Pulp, paper and books.
6. Chemicals, drugs, oils and paints.
7. Earthenware and stoneware.
8. Metals and manufactures thereof.
9. Wood and manufactures thereof.
10. Cotton, flax, hemp, jutes and other fibres, silk, wool, and manufactures thereof.
11. Miscellaneous.

A restriction has been placed on the free importation of certain goods for special purposes. To prevent abuse of the privilege in cases of articles which might be used for other purposes than purposed, it is provided that the duty on such will be collected, and a drawback of 95 per cent. refunded on proof that the article has been used for the purpose intended.

The new dumping clause provides that the dumping or special duty shall equal the difference between the selling price to the importer and the current price in the country of export, but not to exceed 15 per cent. of such market value.

A slight change is announced in the anti-combine regulations.

Coming to alterations in the schedules, one of the more important is an increase in the duty on raw sugar of 12 cents per cwt., under the general tariff, and 7 cents per cwt. under the preferential. As the duty on refined sugar remains as before, the effect will be to lessen the protection enjoyed by the sugar refiner, thus increasing the revenue to the Dominion treasury without appreciably increasing prices of refined sugar to the consumer. The duties on glucose and syrup are reduced from 50 cents to 35 cents under the preferential, the general tariff being 45 cents. Gasoline and naphtha have been placed on the free list, and the duty on mowers, binders, etc., has been reduced from 20 to 17½ per cent., and the manufacturers of these articles are compensated by a drawback of 95 per cent. of the duty they pay on pig iron and rolled iron or steel used in the manufacture of such articles sold in Canada. The duty on windmills is reduced from 25 to 20 per cent., and there are trifling reductions in several unimportant articles. Something of a grand-stand play was the placing of oranges, lemons and limes on the free list. This is held up as a boon to the farmers of the West. As a matter of fact, these fruits are of the nature of luxuries, and might better bear the

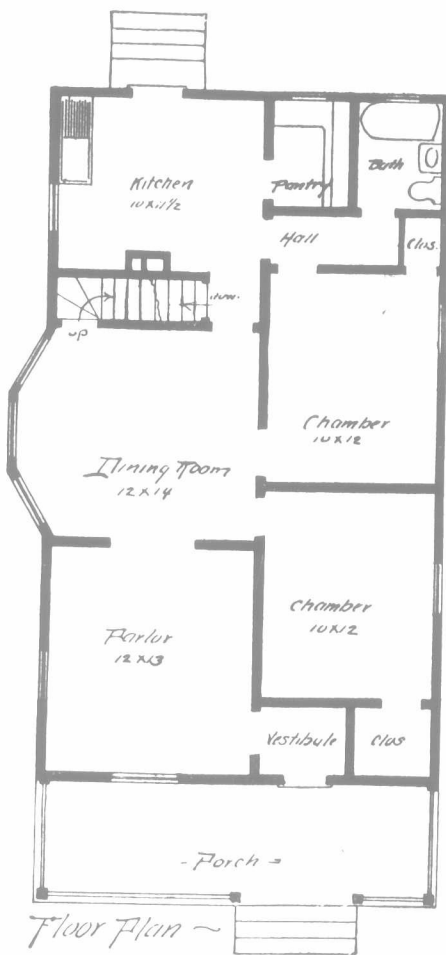
\$200,000 of revenue they yielded last year than many other articles on which stiff imposts are maintained. The notorious application for a thirty-per-cent. duty on tin plate was wisely turned down. A provision of more or less general interest is one making for a continuation of the iron and steel bounties on more liberal terms.

A One-story Cottage.

An artistic cottage, with all the rooms on one floor, is shown in the illustrations of this issue. Such an arrangement makes housekeeping easy, as there are no stairs to climb, thereby saving a



good many steps in the course of a day's work. A small stairway has been provided, however, to attic, and the stairway to basement is directly underneath it. If bedrooms were constructed in attic at any future time, the stairway would be already in position, and no alterations would be required on the first floor. The bay window on the side is a pleasing feature, and makes three large windows possible in the dining-room. A house of this character can be easily heated by a furnace, and at considerable less expense than a two-story house, as there will be no need of forcing the furnace to heat second-story rooms. The porch in the front forms another very attractive feature, as well as a useful one. It is extra large



in size, and nicely proportioned. I would suggest that the parlor be finished in birch, and stained to imitate mahogany, and that the dining-room be finished in oak and stained very dark, either in Flemish or Mission style. White enamel makes a very suitable finish for bedrooms, especially if the doors, window stools, and base-board, quarter round, are stained to imitate mahogany. Plain oak floors should be used if the above finishes are adopted. My estimate of the cost of this house, if built along the above lines, including plumbing and furnace, is \$1,300; but this will vary, according to localities. GEO. S. KINGSLEY.

Fair Dates for 1906.

International, Chicago	Dec. 1-8
Maritime Winter Fair, Amherst, N. S.	Dec. 8-6
Ontario Provincial Winter Fair, Guelph	Dec. 10-14

The "Bones" of the Binder.

Now that the season for using implements for soil tillage and harvesting crops is over, the thrifty man will see that all such machinery is well cared for. It is an indisputable fact that more farm outfits are destroyed by neglect than by actual use. There is no good reason why the majority of our farm implements should not last the owner a lifetime. Of course, abuse will send any machine to the rubbish heap in short order, to the farmer's loss and vexation. Many a farmer who would not leave his cow to the tender mercies of the straw stack fails to see that

he is losing good money every winter or fall day that his binder is left protected only by an apple tree. It is no unusual sight, of an evening, on any of our main-travelled roads, to see the wide-awake Jew conveying to the city large loads of old iron, prominent in which may be seen the "bones" of the farmer's binder or hay rake or mower. One witnessing such a spectacle, is compelled to muse upon how many Jews make their living out of the farmer's neglect. It is our duty, here and now, to see to the careful housing

Each implement should be gone over in detail, and either repaired now or placed both in position and memory in such a way that the repairs may be all made long before the implement is needed next season. Rust, the foe of all machinery, must be guarded against at any cost. Worn-out paint should be applied where needed, weak parts should be replaced, and everything done to make the implement as nearly as good as new as can be.

There are some who will tell you that they believe in all this, but that they haven't the time. Let those who talk in this way ask themselves if they can afford to lose at least twenty per cent. of the value of their chattels every winter. Yet, if they will but stop and think, they will see that that amount is not an extravagant estimate to place upon the deterioration overtaking their implements through their oversight. There's no use saving at the tap while wasting at the bung. Many of us wonder why we don't get on. The reason is that profits are allowed to slip away on account of carelessness and neglect. Wentworth Co., Ont. J. C.

Shorthorn or Durham.

Editor "The Farmer's Advocate":

Some time ago I read an article in your valuable paper commenting on some people persisting in calling Shorthorn cattle Durhams, when all that breed should be called Shorthorns.

Now, if such is the case, how are we to distinguish between the two distinct types (or color)? Now, I think it would be proper to have a name for each color. Take, for instance, my own case. In reading over the advertisements of Shorthorn breeders, I see they all advertise Shorthorn cattle, and I can't tell to which type any one breeder's cattle belong; and I like the red stock so well, I would not buy a roan Shorthorn at all. And yet I can't tell where they are, and might write to many breeders before I found the man of my opinions in stock-breeding. Now, I would like to have your opinion on this question, and if it is the same as mine we might get the Shorthorn Breeders' Association to settle on some way to distinguish, at least in advertisements, between the two types. I am only a young farmer, and have not yet much experience. I purchased last spring a beautiful young red "Durham" bull, with which I expect to start an improvement in my stock, and when I can afford it I intend purchasing a red "Durham" heifer. W. H. M.

Simcoe Co., Ont.

[Note.—If our correspondent had studied the history of the breed in question in the light of the herdbooks (English or American), he should know that there never was a time when the standard color required of the cattle formerly known as Durhams, but now designated Shorthorns, was either red or white exclusively, or roan. Of the twelve portraits of animals appearing in the first volume of the English Herdbook, published in 1846, ten are roan in color, including "The Durham Ox," and two are red-and-white. There might be some sense in a complaint against the act of changing the name of the breed from Durham to Shorthorn, since there are other breeds that carry quite as short horns, and the name Durham would have been more distinctive; but red as a color does not describe the breed or the type any more than does white or roan. If W. H. M. prefers a red to a roan or a white beast, he may be thankful that his favorite breed pro-