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The Guide is anxious to get good photographs of country
scenes of all kinds. Any person who has a camera and can
use it can take photographs that will be quite suitable to
enter this competition. Good photographs of livestock,
young life of any kind on the farm, such as lambs, chickens,
colts, pigs or calves taken in original ways are very desirable.

All kinds of life-saving devices and handy contrivances are excellent.
The farm automobile and its uses can also well be illustrated by photographs.
Specially interesting and desirable are sets of photographs to illustrate
some particular phase of farm or country life, for instance, the various
steps in better making, beautifying the home, raising chickens, going
fishing, making hay and scenes of other subjects can be photographed in
sets. Any person who has a camera of the size of a Brownie No. 2 or
larger can enter the competition.

For the best set of from 5 to 8 photographs a prize of \$15.00 will be paid
and for the second best set \$10.00. For individual photographs the
first prize is \$5.00, the second \$3.00, the third \$2.00. Photographs not
winning prizes, but suitable for use will be paid for at from 25 cents to
\$1.00 apiece and sets from \$1.00 up. Photographs should not be mounted,
but should be sent in flat between two cardboards. They may be printed
in black and white or brown. Glossy finish is preferred, but rough finish
will be accepted. All photographs for this competition must be exclusive
to The Guide and must not have been published anywhere else in Canada.
Competition closes August 1. Send all photographs to the Editor.

Grain Growers' Guide
Winnipeg, Manitoba

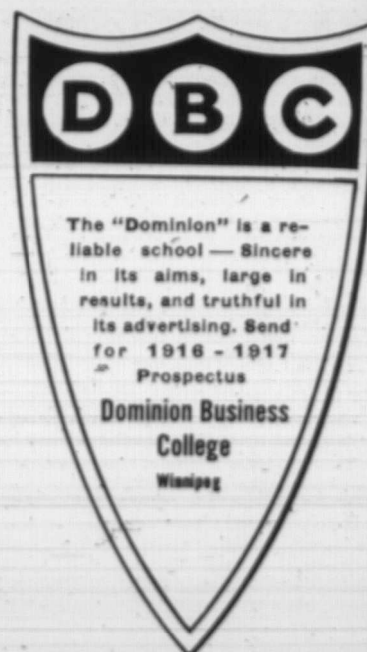
cials, over 519,213 immigrants were
placed in the prairie provinces during
that period.

The report of the department of the
interior for the year ending March 31,
1914, indicates that there are available
for farming in the three provinces 145,
271,128 acres, of which 120,000,000 have
passed out of the hands of the Crown
into private ownership. Of this 120,
000,000 less than 20,000,000 was in crop
last year, still leaving over 125,000,000
of the best land under the sun for grow-
ing cereal crops to be brought under
the plow. The report of the depart-
ment of the interior shows that 50,100,
000 acres—including military home-
steads—are under homesteads. This
means that 313,125 patents were issued
to homesteaders. The census of 1911
reports 199,537 farms occupied in that
year in Manitoba, Saskatchewan and
Alberta. In view of the large quantity
of land sold by railway companies and
others, in addition to land granted to
homesteaders, there must have been an
enormous trekking of farmers from the
land since the prairie provinces were
first opened to settlers. This clearly
indicates that the problem of increased
production of farm crops is not so
much to get people on the land as keep-
ing those who have gone on the land
by making farming profitable and at-
tractive. Clearly the trouble is not
with the land or the men. There are
no farms anywhere that produce as
much wealth per capita as the prairie
farm, yet the experience of many of
them is that when they sell their crop,
pay their bills incurred in producing
the crop, they have not enough left to
properly clothe themselves and their
families.

Excise Duty One Method

Mr. Beer points out that manufac-
turers contributed only 12 per cent. of
the export trade in 1914, and goes on
to say: "Industry cannot afford to be
content with the home market, leaving
to agriculture the burden of paying, as
is so largely the case in this instance,
for all imports, including raw material
for manufacturing, and the interest on
the foreign debt." Neither can Cana-
da afford to continue an economic sys-
tem that paralyzes agricultural produc-
tion and deprives her of the use of the
hidden wealth remaining dormant in
the millions of acres of fertile soil. The
only way import duties can be made an
effective instrument for collecting
revenue is by imposing an excise duty
on goods manufactured in Canada equal
to the customs duties, as is now being
done in Great Britain. This would, in
a measure, have the effect of the tax
paid by consumers to manufacturers go-
ing to the government.

There is yet another source of re-
venue available which the government
has not touched, and one that would not
only provide ample revenue but would
also be a strong factor in increasing
production—that is taxation on land
values. Space will not permit me to
elaborate on this, but the question is
becoming acute. The consideration of
that method of taxation will be forced
on the attention by an enlightened pub-
lic opinion. Let me, however, point out
one fact. In the three prairie prov-
inces we have 100,000,000 acres of vir-
gin soil largely held by non-residents,
many of them foreign residents. All
this land is adjacent to transportation
facilities and held out of production
for a rise in price. It passed from the
Crown at \$1.00 per acre or less, and is
now held at anywhere from \$10 to \$30
an acre and sometimes a great deal
more. As values increase by settle-
ment it will be still further raised in
price. The holders of this land, if sub-
ject to taxation by the government for
revenue purposes would be induced to
dispose of their holdings to settlers at
prices that the settler could afford to
pay. These settlers would at once be-
come producers, create wealth and add
to our volume of export. Taxation of
land values produces revenue and in-
creases production. No possible adjust-
ment of custom duties can do that.
Taxation of land values would impose
a burden of taxation on the wealthy
man who is holding land out of use for
a rise in price, and would enable the
man who is producing to increase from
year to year his production, thru im-
provements effected on his holdings
from the increment of profit which now
goes to the manufacturers.



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