students' time might be occupied during the winter term: A first-year man, Monday morning at 8 o'clock would meet the Professor of Animal Husbandry for a lecture on breeding; at 9 a.m., the Professor of Agriculture, to be instructed in the physics of agriculture; at 10 a.m., the Horticulturist, for instruction in plant life (applied lotany, seed germination and testing combined); 11 a.m. to 1 p.m., laboratory work in agricultural physics and plant life; 2 to 4 p.m., stock judging, blacksmithing, carpentering or farm dairying. In the second half of the term, the day would be divided up similarly: In the morning, lectures on feeding of animals, agricultural physics, veterinary science, plant life, dairying, farm bookkeeping; the afternoons again being spent in stock judging, farm dairying, shop work, etc. The second-year man would take more advanced work, such as lectures on feeding, veterinary science, farm economics, stock judging, from 8 a.m. until 1 p.m. daily; and from 2 until 4, agricultural physics and horticulture; from 4 to 5.30 p.m. being spent at stable management, including practical feeding, etc., nursing animals, farm mechanics (running farm engines, windmills, grinders, applying the brake tests, etc.), fitting horses, cattle, sheep and hogs for the show-ring and showing them, making rope halters, etc. The student would in the second half of the term have lectures on bacteriology, parliamentary practice (organizing school meetings, etc.), breeds of live stock, applied agricultural chemistry, and have two hours' stock judging every morning, the first four days of each week.

Any young man of average ability could take such a course as above outlined if he gave strict attention to business. It will be noticed that no provision is made for instruction in grammar, arithmetic, and composition, as the present publicschool system should be ample to meet the requirements along these lines.

At the present time over \$6,000 goes annually to Government work in dairying, and \$2,000 to weed inspection, which money could be diverted to the College, the work being done more effectively by the College staff.

Tuition should be free, minimum charges being made for laboratory material supplied to stu-

At the College creamery during the summer, investigations could be conducted with the view of throwing light on the problems now confronting the butter and cheese makers of the Province.

While the question of agricultural education has been discussed for several years, the above is, we believe, the first attempt to formulate a plan in anything like detail suited to Western con-We shall, however, be pleased to receive criticisms with a view to getting a fuller expression of the opinions of the people most inter-

Our Immigration Number.

Prompted by the good results following the Immigration Number of the "Farmer's Advocate" as published on May 20th, of 1902 we have decided to issue a similar number on March 20th of this year, 1903, with a bona-fide circulation of 25,000 copies. Of this number, 13,000 copies will circulate over Western Canada, covering a constituency lying between Port Arthur and the ties as follows: Pacific Coast, among the regular readers of the "Advocate," while 12,000 copies will be placed in the hands of intending settlers now residing in the Northern States of the Union, in Great Britain, or in Europe, who have designated their interest in the West by correspondence with land officers and Government officials in Canada, or otherwise.

We know of over 900 settlers who came into Canada last year who had proviously received a copy of the Immigration Number of the "ldvocate" of May 20th, at the homes in their native country. From the marked degree of appreciation, on the part of Government officials, for the Immigration Number of the "Farmer's Advocate" last year, we feel safe in concluding that it did good in missionary work, and if we can again be the means of starting another "human wave," still greater dimensions of settlers, rolling into the West, our object will be accomplished.

Reader, you have a friend interested in Western Canada who would feel greatly indebted to you if you cause a copy of the Immigration Number to be sent to his address. his name and address, mailed to the "Farmer's Advocate," Winnipeg. Man, will bring a copy absolutely free. Send it to day.

Railway Taxation.

[From our Eastern edition]

The thanks of the country are due Mr. H. J. Pettypiece, M.P.P., and the Canadian Magazine, for an informing article on the above subject in the February number. The masses of the people in Canada do not realize the present condition of affairs, which is largely the result of weak legislation and prodigality in public aid to railway construction. Mr. Pettypiece first shows that there is no legitimate objection to taxing railways and that, if anything, they should bear the heavier share of the burden, compared with other properties. But what is the fact? The Grand I'runk Railway in the Province of Ontario represents a capital of over \$241,000,000, assessed at \$6,525,504, or 23 per cent. of the capital, and pays only \$134,624 taxes, Provincial and municipal, or 50 cents on every \$1,000 of capital. farm wealth of Ontario is represented by \$1,000,-000,000 capital, assessed at \$450,000,000, or 45 per cent., and pays \$4,621,803 in taxes, or \$4.62 on every \$1,000 of capital. Therefore, \$1,000 worth of G.T.R. property is assessed at \$27.50, and pays 56 cents in taxes, while \$1,000 worth of farm property is assessed at \$450, and pays \$4.62

It is also shown that the rate of taxation in Canada is far below what is levied in other countries. Take the G.T.R. from Chicago to l'ort-The 510 miles in the States pays annually \$200,000 taxes, or \$400 per mile, while the 628 miles in Canada pay only \$31,400, or \$50 per mile. At the same time the rates charged for hauling Canadian products are far higher than the rates on United States products.

The net earnings of United States railways in

"IMMIGRATION NUMBER" OF "THE FARMER'S ADVOCATE."

Dear Reader, -

You have a friend who intends to settle in Western Canada this year. He may at present reside in Great Britain or in one of the neighboring States of the Union. At any rate, he is interested in this Great and Glorious West.

Send his name and address, and we will be pleased to mail him, absolutely FREE, a copy of the Immigration Number of The Farmer's Advocate and Home Magazine for 1903, which is to be issued on March 20th.

It will contain such reliable information regarding the vast resources of the West, descriptions of the various fertile districts and most important details in wheat-raising, mixed farming, ranching and stock-raising, profusely illustrated, as will prove most instructive to the settler. Address

> "FARMER'S ADVOCATE," Winnipeg, Man.

> > ..\$391,000,000

1900 was \$1,180 per mile, and of Canadian roads \$1,212, so our roads are able to pay taxes

The people of Canada have practically built the railways, through the aid given by the Dominion and Provincial Governments and the municipali-

Cash subsidies and bonuses \$225,000,000 Loans and subscriptions Land-52,000,000 acres at \$2.00 per acre Lines already built Total

Canada has some 18,500 miles of railways Leaving out the 1,500 miles of Government railways, the subsidies amount to nearly \$19,000 per mile, which in many cases would have built the roads. On top of these immense subsidies the railways are paid annually by the country \$1,350,000 for carrying the mails. The interest charge on subsidies, loans, etc., amounts to \$9,000,000 annually. Why should they not pay their fair share of the taxes?

On top of these immense subsidies the railways are paid annually by the country \$1,350,000 for carrying the mails. Why should they not pay their fair share of the taxes?

WHAT SHOULD BE PAID.

The total railway wealth of Canada represents capital of \$1,043,000,000, and pays less than \$500,000 in taxes, or less than one-half of one

source would amount to over \$6,000,000 annu-

If the Indiana law were in force in Canada, the railways would pay in taxes at least \$7,600. 000 annually.

If the Connecticut law were placed in operation in Canada, the annual tax on the railways would be over \$10,000,000.

If the Wisconsin act were applied here, the amount would be \$2,920,000.

If the railways here paid the average U. S. rate of \$255 per mile, the total would be \$4,845,-

If the G.T.R. paid the same rate in taxes in Ontario as it did last year in Michigan, \$507 per mile, the total would be \$1,345,071, instead the comparatively insignificant sum of \$134,624, which is now paid by that corporation. And, besides, both passenger and freight rates are lower in Michigan than in Ontario.

OTHER DISCRIMINATIONS.

But even this does not complete the list of discriminating inequalities which exist between Ontario and Michigan. In Michigan the railways are operated under the control of a State Commissioner, and have to provide suitable cattleguards at all crossings, maintain watchmen at town and village crossings, keep farm crossings in repair, construct culverts across their tracks for public and private drains, and in other ways give due consideration to the welfare of the general public. In Ontario the public welfare is the last consideration-or rather, it is not taken into consideration at all. Level and dangerous crossings are left without cattle-guards or watchmen; drainage laws are a dead letter, and a railway can, and often does, block the drainage system of a whole township, while farmers have no rights in the matter; there are no regulations regarding speed and time of trains; cars are sometimes supplied when they are needed, and sometimes they are not; and the excessive rates are a burden on many lines of business.

The respective conditions which obtain in Ontario and Michigan will be found to exist generally in Canada and the United States, and the question may well be asked in respect to Canada: 'Does the country own the railways, or do the railways own the country?'

Our Scottish Letter.

BRITISH-CANADIAN UNITY.

Since my return from Canada on 1st Jan., I have been kept exceedingly busy, and have had little leisure to devote to correspondence. I am, however, in arrears to your readers, and send this off somewhat hurriedly, so that you may not think I have altogether forgotten you.

Canada has a great future, and the impression on my mind is that Great Britain will need to realize this more than she hitherto has done. The intense loyalty of the Canadians to the British flag is a national asset of which the most should be made. Two reasons appear to me to demand closer attention to Canada on this side of the ocean. The necessity for maintaining an all-British road to the East is the first, and the necessity of maintaining an all-British world jogs along all right, and everybody wants to sell to Great Britain. But in a time of war it might be the highest form of strategy to starve out the people of this tight little island. Doubtless the British navy could keep the seas clear for the transit of British food, but it might pay Britain's enemies not to send their surplus goods this way. Canada can feed Great Britain's mil-Hens for many a year to come. She should be encouraged to do so, and it will pay British statesmen to foster the Canadian sentiment of loyalty and forward this great cause in every way. At present you have a big handicap in the monopoly of one line to the Northwest, I heard some extraordinary stories about the charges for interior traffic on the C.P.R. If they be true, or half true, the sooner you have another transcontinental competing route the better.

The situation regarding the food supply of Great Britain is quite intelligible. The population of this country is so great that even were its agricultural possibilities developed to the fullest degree there would still be abundant room for Canadian produce. Under no conditions could we feed our population. Consequently, the British farmer, being at the door of the best market in the world, ought always to be able to hold his own and have the best price for his produce. is true that he cannot profess to have this at present. To the average mortal it is an astonishing fact that there are square miles of derelict land within thirty miles of the City of London. But this is due to a variety of causes, quite apart from the question of proximity to market. If there was not a superabundance of food coming from abroad, that land would soon be under cultivation. It would be under cultivation now were the conditions of land and tithe-tenure here such as admitted of its free cultivation. Again,