

office addresses attached, and that there will also be fewer disappointments. Within the past few days unsigned requests for information have come from Headlands, from Pettapiece, from Balmoral, from Vegreville, from Wapella, from Weyburn, from Markinch, Lethbridge, from Red Deer, and other points on the prairies. Only those that are of general agricultural nature will be answered in these columns.

Always sign name and post-office address when sending a query. On request the name is not published. However the signature is accepted as showing that the question is asked in good faith by a paid up subscriber. It is always necessary to have important details stated as briefly as possible. Under such conditions a prompt and reliable answer is assured.

Harvesters or Threshermen

The long delayed arrival of harvest hands continues. Excursion trains bearing five hundred, fifteen hundred and two thousand, followed by an avowed total of three thousand on September 12, are poor solace for farmers whose crops are ripe about the middle of August and whose entire harvests are stacked, or perhaps threshed before the much needed help arrives. These men have escaped the rush of work. They still can be of assistance as threshermen, and they can be considered as placed in ideal conditions to be favorably impressed with Western Canada as a grain producing country. But what our farmers want is help as soon as harvesting operations begin. Later arrivals of thousands, while not objectionable from many viewpoints, do not meet the most urgent need.

Continued dry and summer weather, with absence of frost, has favored most districts this harvest season, allowing almost all cutting to be done without serious damage to the grain. But such favorable weather conditions do not always prevail. Some steps should be taken to perfect the organization of departments through whose auspices these harvesters are brought to Western Canada each season, so that the men shall arrive when wanted. This year most of them should be called threshermen—not harvesters.

Taxation of Land Values—III

In England the demand for reform is even more urgent than in America. There a landed gentry, with a numerous following of satellites and dependents, once granted legal title to the land, is maintained in luxury by exacting rent for the use of this land; and not frequently has been seen in that otherwise favored nation the astounding spectacle of people dying from starvation while land is lying idle. A "single tax" on land values will force land into use by making its "owners" contribute to the public treasury as much for the mere holding of land as for the using of it; and in England, for instance, we shall not be so likely to hear of pheasants living so many brace to the acre while human beings are counted so many brace to the garret.

Undeniably the general philosophy of the "Single Tax" is sound, but when it comes to apply it to conditions as they exist, there arise a number of perplexing questions and objections. Some of these should be here mentioned and discussed.

It is said, for instance, that there is no real distinction between the values created by the individual and those created by the community; that the individual is a social product, his powers are developed by the social environment, and that, consequently, all values are social and not individual. In a sense this is true, and ultimately nothing logically equitable but absolute and universal communism. But, meanwhile, we must necessarily get along with convenient distinctions, even if these are not quite logical; and there is a sufficient distinction between the value of the wheat crop that I grow, even though I have received instructions as to how to grow it from others, and have a binder to harvest it which is quite a complicated social product,—there is, I say, a sufficient distinction between this value and that which attaches to my land by reason of its original quality, its proximity to markets and good roads, and so forth, to warrant quite a difference in the incidence of taxation. For all practical purposes at the present time, whatever may be the case in the remote future, the distinction which the "Single Taxer" makes between individual and social values is a real one.

Secondly, it is objected that the "Single Tax" does not propose to get after the "rich" man who buys a small parcel of land and builds a palatial residence thereon. Surely such a man should pay higher taxes than his poor neighbor, who lives in a modest cottage and "works out" at a dollar a day! This argument seems plausible enough at first glance, and is, moreover, confirmed by the very natural desire to get the "rich" man to "hand over." But those who argue in this way forget that in all probability the "rich" man got rich through some species of land monopoly, and that to leave matters as they are, because of an apparent injustice in a special case, is to leave the whole source of the trouble untouched. Perchance, the "rich" man attained his present envied position through some lucky venture in Western lands, or in Cobalt mines! Shall we allow him to levy huge tribute upon Western farmers or upon the citizens of Ontario, and to pocket thousands to which he is not morally entitled, for the sake of getting a few paltry dollars in taxes upon his place of abode? The feeling that the "rich" man should pay more than the poor man is right enough; but let him build his house unmolested, and let us see to it that his chances of pocketing thousands of dollars without earning them are reduced. Then there will not be so many palatial residences to excite the public's cupidity. To refuse to reform our methods of taxation because, in such a case as I have cited, we think that "rich" man ought to pay taxes on his house is to shut the stable door after the horse is stolen. To be sure he ought to pay extra taxes: not on his house; however, but on the thousands of acres of Western prairie that he has grabbed. That's where he should be "got after."

Again, it is asked: "How shall we assess land value apart from improvements?" Admitting the fact that all assessments are only approximations, and some of them not very close ones, there is no serious difficulty. In Ontario at the present time machinery and live stock are exempted, and real estate is assessed for municipal purposes under two headings: (1) Land and (2) buildings thereon. It only remains to exempt the buildings from taxation, and to make some effort to estimate the value of the other improvements; or, working from the other end, to try to assess the land value as a natural resource or opportunity, and the thing is accomplished. There is no difficulty in assessing for a "single tax" on land values which does not already exist. Such as there are must be got over as well as may be.

Another point, unfortunately, needs to be mentioned. Some farmers are seriously frightened lest, under a Single Tax, the onus of supplying the public revenue fall almost entirely upon their already overburdened shoulders. Of course, there is no valid reason for this complete misconception; it probably arises from a hasty mental confusion of land values with land acreage; and yet, despite all assurances and estimates to the contrary, it is hard to make some believe that the result of a single tax on land values would be to actually relieve the farmer. I have not the figures at hand just now, but I have seen careful estimates to show that the exemption of improvements from taxation will result in no increased burden upon rural property. Of course, in municipalities which are wholly rural, a single tax on land values will mean merely a change in the distribution of taxation, but in mixed communities the burden will fall more heavily than now upon those localities which have been made valuable by common effort. This refers, of course, to municipal taxation alone. In cities, where land values are relatively very high, such a read-

justment as is advocated by the "Single Taxer" would be of more consequence than in the country districts, for there land-hunger is keenest.

Ultimately, one hopes that the taxation of land values will provide a way for the abolition of tariffs, and with it the policy of protection, which is so burdensome to the Canadian farmer. When a direct tax upon land values, the exploitation of State forests and mineral lands, and the taxation of public-service corporations, shall provide a revenue for municipal, Provincial and Federal purposes, then there will be no need for revenue tariffs, which are wholly taxes upon industry, and with their disappearance will go also the wasteful and unfair policy of protection. Doubtless, it will be a long time before such a condition arrives; but every effort towards the exemption of improvements and industry from taxation will be a step in that direction, and there is no reason why the "next step" should not be taken at any time.

The recognition and establishment of equity in our public life, and the conforming of our social institutions and national policies thereto is not merely a counsel of protection, but it is a law which must be obeyed if we are to secure the blessings of Abundance and Peace.—W. C. GOOD, in London *Farmer's Advocate*.

Resources Conservation Commission

The Dominion Government, in accordance with an act passed at the last session of parliament for the conservation of the natural resources of the country, has appointed a commission for the conservation of natural resources. It will consist of some thirty or more gentlemen in different parts of the Dominion, with a chairman who will have control of the administration of the recommendations of the commission, and a permanent secretary, empowered to appoint assistants to prosecute the work of investigation, research and education. A report will be made to the government at the end of each fiscal year. The personnel of the commission is as follows: Hon. Sydney Fisher, Hon. Frank Oliver, Hon. Wm. Templeman, Premier Hazard, of Prince Edward Island; Attorney-General Pipes, of Nova Scotia; Surveyor-General Grimmer, of New Brunswick; Hon. Jules Allard, of Quebec; Hon. Frank Cochrane, of Ontario; Hon. Hugh Armstrong, of Manitoba; Hon. J. A. Calder, of Saskatchewan; Premier Rutherford, of Alberta, and Hon. F. J. G. Fulton, of British Columbia, all appointed ex-officio, and the following members selected by the Governor-in-Council: Hon. Benjamin Rogers, of Alberton, P. E. I.; Prof. Howard Murray, of Dalhousie University, Halifax; Frank Davidson, of Bridgewater, N. S.; Cecil C. Jones, Ph.D., Chancellor of the University of New Brunswick; William B. Snowball, lumber merchant of Chatham, N.B.; Dr. Henri S. Beland, M. P.; D. Monk, M. P.; Dr. James Robertson, Director of Macdonald College of St. Anne de Bellevue; Monsigneur J. C. K. LaFlamme, Superior of the University of Laval; Sir Sanford Fleming; Hon. Senator W. C. Edwards; E. B. Osler, M. P.; C. A. McCool, ex-M. P.; J. F. McKay, Toronto; Dr. B. E. Fernow, Professor of Forestry of the University of Toronto; Rev. Geo. Bryce, of the University of Manitoba; Prof. W. J. Rutherford, Deputy Minister of Agriculture and member of the faculty of the University of Saskatchewan; Prof. M. M. Tory, President of the University of Alberta, and John Hendry, lumber merchant of Vancouver. Hon. Clifford Sifton is appointed chairman.

There are comparatively few weeds which seriously trouble a good farmer. It is the man who buys cheap seed, gets behind with his cultivation, practices an ill-advised cropping system, fails to use hoe, spud or scythe betimes, and lets seeds ripen in his hay fields by reason of tardiness in commencing haying—it is the man who does these things who has most trouble with weeds. The careful farmer will be occasionally troubled with thistles from seeds blown across his line fences, with mustard from seeds washed from higher land, or with some bad weed blown from a threshing machine, or purchased in some grass seed which he thought to be clean; but these are exceptional cases, and usually amenable to prompt treatment.