horses, too, are always saleable, and now, with money plentiful, this seems to be a particularly good time to purchase pure bred stock with the object of grading up. Generally there should be no cause for complaint. Farmers will this year spend a greater proportion of their money on their farms and equipment and such an investment will be productive of a larger measure of prosperity for the whole Dominion than ever before.

THE SUGAR DUTIES

A very interesting letter relating to the cost of sugar and the possibility of the farmers' co-operative associations importing this important commodity direct from Barbados is published on the Alberta page of this issue of The Guide. The writer of the letter, F. W. Godsal, of Cowley, is one of those fortunate men who is able to live in the Canadian West in summer and travel wherever fancy may lead him in the winter and he often brings back from his wanderings information of great value and interest to his fellow farmers. If Mr. Godsal's suggestion is carried out the co-operators will no doubt find themselves in conflict with one of the most highly protected industries in Canada. Before the war the Canadian sugar refineries were protected by duties ranging from 31½ cents to $1.08 per 100 lbs., with more than half the importations paying a rate of 52 cents per 100 lbs. In the year ending March 31, 1914, for instance, the importations amounted to 668,008,958 lbs., valued at $14,363,796 on which the duty collected amounted to $3,546,477.74. This is equivalent to a duty of between 24 and 25 per cent. This, of course, increased the cost of sugar to consumers in this country by over three and a half million dollars, the greater part of which went into the federal treasury. But what of the sugar refined in Canada? The latest authentic figures as to the Canadian sugar industry are those supplied to the census authorities by the owners of the refineries in 1911 relating to their operations in 1910. The census of manufactures shows that there were eight sugar refineries in Canada in 1910 and that they produced $21,260,011 worth of sugar. The price at which the Canadian refineries sell their sugar is of course increased by reason of the protection afforded by the tariff (that is what the tariff is for) and a simple calculation will show that if $14,363,796 worth of imported sugar was increased in price to the extent of $3,546,477, then $21,260,011 worth of Canadian made sugar would be increased in price by considerably over $5,000,000. This $5,000,000, tho paid by the people as a result of the tariff, goes not to the government, but to the sugar refiners. It is the price the Canadian people are paying to build up the sugar industry and if the duty were removed it is quite possible that that industry would be seriously crippled if not altogether wiped out and the employees thrown out of work. What would this mean? According to the information supplied to the census authorities by the owners of the plants, the eight Canadian sugar refineries in 1910 employed 1,994 persons on wages and 170 on salaries, paying to the former $1,084,615 and to the latter $235,948, the total being 2,164 employees earning $1,320,563. In order to provide employment which pays $1,320,563 a year in salaries and wages, the Canadian people are thus made to pay in the increased cost of sugar $3,546,477, most of which goes into the federal treasury and in addition over $5,000,000 which goes to bolster up an industry for which the country is not specially adapted and which is carried on much more economically in other parts of the British Empire. In the above calculations the rates of duty imposed on sugar before the war have been used. On August 22, 1914, the first War Budget was introduced and the duty on sugar was more than doubled. Whereas refined sugar above No. 16 Dutch standard was formerly taxed 72 cents per 100 lbs. under the British Preferential tariff and $1.08 under the general tariff, the rates are now $1.52 British Preference and $1.93 general. On sugar not above No. 16 Dutch standard the duty was formerly 31½ cents per 100 lbs. British Preference and 52 cents general, while now the rates are 88 cents and $1.11¼ respectively. Truly protection is robbery. If the duties on imported sugar were abolished Canada could pension off all the employees of the Canadian sugar refineries and pay double their present salaries to every one of them and their heirs for ever and still save several million dollars a year.

THIS SETTLES IT

The Toronto News, in one of the shortest editorials on record, says;—

NO COALITION

Possibly all that can be said about a coalition for Canada is that there will be no coalition.

That's certainly short and to the point. And no doubt if any member of parliament ventures to protest against the present government remaining in office after its term is up without receiving the endorsation of the people, the News will have another brief editorial denouncing him as a traitor and a pro-German.

Industrial Canada, the manufacturers' organ, is seriously alarmed at the shortage of labor for manufacturing purposes and urges a strong recruiting campaign to induce the farmers to enlist for active service so that the necessary recruits can be obtained without taking men from the factories. But who will grow the wheat next year if all the farmers go to the front?

More cash and less credit is a good motto for both buyers and sellers.

ARE HIS INTENTIONS SERIOUS?

The business men of Western Canada have lately been expressing a great desire to have a better understanding with the farmers and to co-operate with them in bringing about better conditions. The farmers will be glad to receive the attentions of the business men, provided they are sincere and honorable