

THE FARMER'S ADVOCATE

AND HOME MAGAZINE.

THE LEADING AGRICULTURAL JOURNAL
IN THE DOMINION.

PUBLISHED WEEKLY BY
THE WILLIAM WELD COMPANY (LIMITED).

JOHN WELD, MANAGER.

Agents for "The Farmer's Advocate and Home Journal,"
Winnipeg, Man.

1. THE FARMER'S ADVOCATE AND HOME MAGAZINE is published every Thursday. It is impartial and independent of all cliques or parties, handsomely illustrated with original engravings, and furnishes the most practical, reliable and profitable information for farmers, dairymen, gardeners, stockmen and home-makers, of any publication in Canada.
2. TERMS OF SUBSCRIPTION.—In Canada, England, Ireland, Scotland, Newfoundland and New Zealand, \$1.50 per year, in advance; \$2.00 per year when not paid in advance. United States, \$2.50 per year; all other countries 12s. in advance.
3. ADVERTISING RATES.—Single insertion, 25 cents per line, agate. Contract rates furnished on application.
4. THE FARMER'S ADVOCATE is sent to subscribers until an explicit order is received for its discontinuance. All payments of arrears must be made as required by law.
5. THE LAW IS, that all subscribers to newspapers are held responsible until all arrears are paid and their paper ordered to be discontinued.
6. REMITTANCES should be made direct to us, either by Money Order or Registered Letter, which will be at our risk. When made otherwise we will not be responsible.
7. THE DATE ON YOUR LABEL shows to what time your subscription is paid.
8. ANONYMOUS communications will receive no attention. In every case the "Full Name and Post-office Address Must be Given."
9. WHEN A REPLY BY MAIL IS REQUIRED to Urgent Veterinary or Legal Enquiries, \$1 must be enclosed.
10. LETTERS intended for publication should be written on one side of the paper only.
11. CHANGE OF ADDRESS.—Subscribers when ordering a change of address should give the old as well as the new P.O. address.
12. WE INVITE FARMERS to write us on any agricultural topic. We are always pleased to receive practical articles. For such as we consider valuable we will pay ten cents per inch printed matter. Criticisms of Articles, Suggestions How to Improve "The Farmer's Advocate and Home Magazine," Descriptions of New Grains, Roots or Vegetables not generally known, Particulars of Experiments Tried, or Improved Methods of Cultivation, are each and all welcome. Contributions sent us must not be furnished other papers until after they have appeared in our columns. Rejected matter will be returned on receipt of postage.
13. ALL COMMUNICATIONS in reference to any matter connected with this paper should be addressed as below, and not to any individual connected with the paper.

Address—THE FARMER'S ADVOCATE, or
THE WILLIAM WELD COMPANY (LIMITED),
LONDON, CANADA.

A "Farmer's Advocate" Farm.

Following up the demonstration-orchard work we have been carrying on for the last two seasons, our readers will be interested to learn that the William Weld Co., publishers of "The Farmer's Advocate," have purchased a farm of 135 acres, more or less—the neighbors say less—between six and seven miles north of London, just beyond the Village of St. John's. The managing editor of "The Farmer's Advocate" is to live on the property (driving in to the city daily), and superintend it, with the assistance of a competent working foreman. The farm is to be run for profit, "Good farming without frills," being the motto. It is not to be an experimental farm, save, perhaps, incidentally, to a very slight extent. Neither will it be a "model farm," except in so far as any well-managed farm should be such. It is simply a farm run on a straight commercial basis, where the ideas continually recommended through "The Farmer's Advocate" will be worked out in practice, and where new ideas that look good may be tested before being advocated for general adoption. Strict account will be kept of every item of expenditure and income, the results being published from time to time for the information of our readers. While all our editors are country bred, and two of the present staff already live on the land, still this farm will be in a peculiarly valuable sense a public one; that is, as to results obtained and profit made.

The farm purchased is what is known as the old Sifton place. It has a good house, but no barns or fences to amount to anything, and is said to be infested with pretty nearly every kind of noxious weed known in Eastern Canada, from wild oats and mustard, to bindweed and perennial sow thistle. At present, the most conspicuous feature of the fields is the gray, tall stalks of thistles standing up through the snow. There is apparently no meadow, except some creek pasture. The farm has been bought, however, at a price that will admit of the sacrifice of two or three years' profits while putting it into condition. Until this is accomplished, we shall probably have little to say about returns or

profits, but facts will be reported from time to time regarding progress in exterminating weeds, systems of cropping and rotation, and any other points concerning which our experience could be helpful to others. Many advantages to the paper and its readers should accrue from the operation of "The Farmer's Advocate" farm.

Taxation Again.

Editor "The Farmer's Advocate":

In your issue of January 19th, Paul Campbell makes a statement which should not go unchallenged. It is that wealth and the ability to pay is the proper basis of taxation. This is the opinion held by needy kings and governments from earliest history. To see wealth, and to know that the owner can be compelled to pay, has convinced many of the justice of doing it. We are easily persuaded that what we would like to do is right. Such taxation is confiscation, pure and simple, and has no foundation in equity. Nor can it be defended on the ground of policy, for it puts a premium on indolence and poverty, and fines those who are progressive and thrifty.

Taxes are paid to the state, and it should be a man's relation to the state which determines the amount, not his relation to his neighbors. That is matter for personal charity, not for public justice. A man may get a yearly remittance from abroad, and live in a boarding-house. Why should he pay taxes, no matter how large his income? He possibly might be asked to pay a small head tax for police protection, but beyond that he has received no value from the State that he should contribute towards it. In my opinion, taxes should be levied by the state in proportion to value given by the state. If a man gets a deed of land, he has been granted the monopoly of that particular piece, and this privilege has a value according to the value of the land, and should be taxed in proportion. Water-power privileges, mines, etc., should be taxed in proportion to value; public franchises, when granted, should be either rigidly regulated or taxed up to full value.

This theory of Mr. Campbell's is the one commonly held, and is at the root of our present defenceless tax law. It may be that absolute justice in taxation may never be attained, but surely our present system of pillage can be improved on. Take one or two examples: The minute a girl earns over \$400 per year, she is taxed on income (and doesn't get a vote, either), while holders of fortune-making franchises or vacant city real estate get off with a trifle. The minute a progressive citizen builds a new barn or paints his house, the tax-gatherer wants further contribution; while the holder of a water-power or a mine gets off almost Scott-free. What good are our great natural resources to us as a nation, if they are to be exploited entirely for the benefit of private pockets—many of them alien—and we have to fall back on our working girls to contribute out of their pittance towards the necessary revenue of our country? Surely out of the country's natural resources should come the country's revenue, and each should pay in proportion to the value of the particular parcel held, whether it be city or farm land, water privilege or mine. It looks reasonable to take from our very rich men all that we can for public purposes, merely because they can afford it, but would it not be wiser to try and levy taxes to prevent the multiplication of unreasonably private fortunes at the expense of the common people? The fortunes now made may scatter in a generation or so, but as surely as we do not change our scheme of taxation, there will be others and greater ones made. My suggestion would be, No Privilege, or, where it seems wise to grant it, to tax it annually at its full value. Let us lock the door on our remaining horses before going in search of those already stolen.

Wellington Co., Ont.

Selling the Birthright.

Last year, 565 carloads of manure were shipped from Montreal to the United States, according to the Vegetable Growers' Association of Quebec. That being the case, those of us who have been pleading the cause of conservation of the land's fertility had better draw a long breath and begin over again. It is not so much the loss of this quantity of manure that hurts as the fact that any body of agriculturists living in the vicinity of a large city would allow the manure of the city to be shipped any great distance from them. It would be interesting to know how much above the usual price was paid for the exported fertilizer. For undoubtedly these are farmers nearer to the exporting city than are the Americans who would gladly take the manure, if it is not going at exorbitant prices. It is an other evidence that we have not yet developed an inherent love for the land: we still prefer many of us to bequeath to posterity the obnoxious shovel rather than a desirable estate. So long as this is the case our neighbors will capture the fertility while we are searching for a dollar.

Farm Bookkeeping.

"What time of the year is best to commence keeping books on the farm?" is a question we often hear asked. No matter what the season, the answer should always be, "Right now." When a man starts into manufacturing or mercantile business, he opens a set of books at once. He need not wait a full year to balance them. As a rule, he will take his inventory and end his financial year at the season when his stock is lowest, or when stock-taking is most convenient. On the farm, this may be about March 1st, or April 1st. Thenceforth he repeats the operation every twelvemonth.

The need and value of farm bookkeeping may be taken for granted. Every sensible man will concede this at once. Considerations that have deterred so many in the past are the apparent complexity of farm business, the lack of business training, and the lack of understanding how to open and keep a set of books. Then, too, many overestimate the amount of time requisite.

Most valuable assistance will be found in the illustrated systems of farm accounting, chosen from among the thirty-five contributions received in response to our prize offer, announced December 22nd, 1910.

The systems submitted range all the way from simple single-entry ones, amounting to memoranda with an annual stock-taking, up to a complete double-entry, trial-balance system, involving a separate account with each field and each class of stock kept. A very complete and scientifically accurate system of this kind was contributed by J. L. Wilson, of Enterprise, who, we should judge, must have had a bookkeeper's training. From an accountant's standpoint, this was rated highest of all, but it is so elaborate that we are afraid few people would adopt it. Besides, it is illustrated at such length that a couple of pages or more would be required to reproduce it in "The Farmer's Advocate." Mr. Wilson says he uses this system, and finds it satisfactory. It is highly commended, but, after much consideration, was omitted from the award list.

We consider that a farm bookkeeping system should be fairly simple, yet withal reasonably complete. It should enable one to keep track of every business transaction, and to determine what progress the proprietor is making from year to year. In addition, it should comprise such separate accounts for each class of crop and stock as will enable the owner to estimate closely the cost, returns and profit from each department of the farm. It does not necessarily follow that these special accounts should be required to balance with the ledger accounts. To do so involves much doubtfully-advantageous trouble to secure exactitude, and, after all is said and done, there is much estimation of values about these separate accounts. Still, it is well to make the estimates and calculations. None of the systems we have received are, to our mind, quite so good as a composite one that might be devised, incorporating features from several. The first-prize system, for example, lacks this feature of separate accounts for each crop and stock, though it suggests such accounts, and would work in admirably therewith. It is in other respects an excellent system, very lucidly explained. We heartily commend it to our readers, together with a study of some other systems set forth. Those who see they have not the education or training requisite to adopt Mr. Coatsworth's system, may choose one of the simpler ones. We consider ourselves most fortunate in being able to present this matter, and will close this article by announcing the awards, all of which go to Ontario subscribers. We would have preferred to distribute them more generally: 1. J. H. Coatsworth, Ruthven; 2. Thos. McMillan, Seaforth; 3. H. B. Kidd, Mickle-

A Book of Reference.

I do not like to lose one number of "The Farmer's Advocate," because I bind them and keep them for reference. It is a grand paper, and I would not be without it on any account. H. W. DAVY, York Co., Ont.

8-months' Credit Offer.

To our present subscribers: For each new yearly subscription to "The Farmer's Advocate and Home Magazine" that you send in to us, accompanied by \$1.50, we will credit you with 8-months' renewal of your own subscription, FREE. Or, if preferred, you may send in the new names, accompanied by the full subscription price of \$1.50 each (United States subscriptions, \$2.50 per year), and have your choice of some of our splendid premiums.