

tive tariff on oranges, we could establish a hot-house orange industry in Canada. So we could, but no one will claim that the country would be richer if men were taken from wheat-raising to engage in orange-growing. So instead of encouraging useful industry, we encourage useless, when the tariff tax results in establishing otherwise unprofitable industries.

#### A HARD INDICTMENT

In other cases it may go, as in the case of the Dominion Textile Co., mentioned in my last article, to pay excessive profits, thus enabling those who share them to live in unproductive idleness. Here, obviously it encourages idleness, not industry, mismanagement, not thrift, and inefficiency rather than efficiency.

One thing it does encourage, and that is stock-watering. Shrewd men of business are quick to see that the privilege of private taxation conferred by the tariff, may be capitalized and cashed in for their own benefit. Thus the promoters of mergers and combines designed to take full advantage of the privileges conferred by the tariff, make their millions. But the industry of stock-watering and merger-mongering can scarcely be classed with our useful industries, nevertheless.

But does it not attract foreign industries. True, an International Harvester Company came across the line and built a great factory in Hamilton. They used to make their implements in Chicago and pay a tax to the Canadian Government when they sent them into Canada. Now they make them here, collect the tax themselves, and send it out of the country to pay dividends to foreign shareholders. That is all the difference. Do we profit much by the change?

#### IT RAISES WAGES

One thing that is claimed for it, it certainly does do. It raises the workman's wages. It so increases the cost of living that if he is to live he must get more money for his work. But money is not wealth and, except, for the fun of taking in money with one hand and paying it out with the other, he is no better off.

But does it encourage legitimate industry, those industries which are naturally suited to the country, and which would flourish without artificial aid? Rather, it burdens them at every turn. A farmer has an ambition to increase the productiveness of his farm. He drains it, builds new fences, better barns and stables. Surely his activity is beneficial to the nation and should be encouraged. But the tariff singles him out for special taxation. He pays the tax on the spades and plows he digs his drains with, and wires for his fences, the very nails and staples he uses. His less enterprising neighbor escapes. No one in Canada can build a railway, dig a mine, or engage in any other productive industry without being subject, in a peculiar way, to the tariff tax. Surely a poor way to encourage industry.

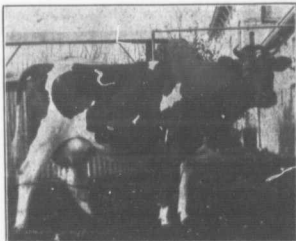
#### A BONUS FOR CHILDREN

The fact that our birth-rate is low, and that our young people do not marry is often complained of, and certainly this is a very grave question. Various remedies are suggested. Some favor paying a bonus for children; but there are serious objections to this plan. It would undoubtedly be a far greater encouragement to the propagation of the unfit and indigent than to that of the fit and independent. Some would tax bachelors. I do not approve of this plan, believing that in most cases their single condition is their misfortune rather than their fault, and that they are sufficiently punished already. But undoubtedly the married pair who are carefully rearing and educating a young family are doing a great service to the state. How do we treat them in our system of taxation? Again we single them out as special victims.

Here are two brothers. One is a bachelor and

lives alone. The other has a wife and three children. Both earn equal money. The bachelor pays, when he gets an outfit, of say clothes, an indirect tax on one pair of boots, one set of underclothes, one suit and one hat. The married man pays taxes on five outfits. Moreover, the more carefully he rears his children, and the better he educates them, the larger is his share of taxation. Isn't this a rather queer way to encourage the rearing of more and better children? And these conditions are undoubtedly having a very real effect in decreasing the birth-rate. One of the chief causes given for the unsatisfactory birth-rate is the high cost of living. This is the direct outcome of our system of indirect taxation. Is it not time we did something?

Besides these serious effects in discouraging industry and good social conditions, the method of collecting taxes by means of customs tariff has other faults. First, it is expensive. It necessitates the upkeep of a small army of detectives, spies and custom officers and of a chain of customs houses. It would cost nothing to raise our Federal revenue by direct taxation, for the machinery is already there in use for municipal purposes. The whole costly outfit of customs tax-



A Holstein in Her Home Land

This is Kleine Zwart II. This big growthy two-year-old is the property of D. Schoenmaker, Hoopkranspel, The Netherlands. The Dutch correspondent for Farm and Dairy. This heifer dropped her first calf March 25th, 1913, and up to May 17th produced 2,431 lbs. of milk, testing 3.6 per cent fat.

tion is so much sheer waste. It is easy to evade the tax. In spite of precautions, smugglers thrive.

One instance. There is one jewelry firm in Ontario who have on their advertisements this motto, "Diamonds enter Canada duty free." And so they do. Now, if there is one thing under the sun which should be taxed heavily it is the useless and ostentatious diamond. But it is impractical to do so. They are too small, too easily concealed. So one system sits helpless and lets them escape taxation altogether. Lastly, it is wasteful. For every dollar collected in revenue, almost three dollars finds its way into the coffers of the protected interests. Surely every sane man would prefer to pay one dollar in direct taxation rather than three dollars indirectly.

#### A CAUSE OF WASTEFUL EXPENDITURES

But, with all its faults, the raising of revenue by means of a tariff, indirectly, remains popular with politicians, with those who benefit by the protection which enables them to exact higher prices for their wares, and with a great body of the people at large. The politicians are in favor of it because it enables the Government to get money from the people without their being directly conscious of the fact, and to spend it lavishly without being subject to popular criticism. The spending of public money on useless works has long been a favorite means of influencing votes in favor of the party in power in Canada. The Trent Valley Canal was built for this purpose, and has served both parties usefully in this regard. The Newmarket Canal has no other func-

tion. The same object sent the Intercolonial Railway meandering like a tortured snake through Quebec and the Maritime Provinces, impacting its uselessness for all time. Every little town has its Postoffice building or its Armory, built at an entirely disproportionate to its use, for the same purpose. Around Lake Simcoe, near which I live, the value of the wharves built by the Federal Government to accommodate a small and intermittent excursion business, is vastly greater than the whole value of the shipping on the lake. And Lake Simcoe is not alone in this regard.

Do you think the electorate would tolerate the waste, if as a result they saw their tax bills increased? Not for a moment. But being unconscious of the taxes they pay indirectly, they regard Federal money as a sort of manna falling from Heaven, and thus Governments are able to buy the people's votes with their own money.

#### ITS POPULARITY WITH POLITICIANS

There is another reason, even more sinister for its popularity with politicians. It creates a class of wealthy beneficiaries who profit by the protection it affords, and so are willing to pay lavishly to election funds. Did you ever think where election funds come from? Did you ever know an ordinary citizen, not benefited by Government favors in one form or another, who subscribed to them? Examine the tariff and its protected favorites, and you will find their source. But, as Goldwin Smith once said: "What orruption can be more pestilential, or more dangerous to the commonwealth than the surrenders of the commercial policy of the country to private interests in return for the support of their money in elections?" That is the condition in Canada. Is it not time the people wakened up?

The greatest question of the day is that of Taxation. It is the duty of every patriotic citizen, or everyone who has the welfare of his country at heart, to study this great question in all its bearings and relations, a few of which I have endeavored briefly to point out. It is our duty to do our utmost to create an enlightened public opinion on this question, for from the people, as from the rulers, must come deliverance from conditions which are seriously retarding and defaming the growth of our young nation.

#### Prepare Now for the Root Crop

H. C. Blair, Pictou Co., N. S.

In the preparation of the soil for next year's root crop, we use methods quite different from those we followed some years ago. The old system of plowing up a bit of grain stubble had fallen into disfavor. We now prefer to plow the root crops on a clover sod.

As soon after haying as possible, depending generally on the amount of rain we have, we plow the sod. We roll in order to compact the furrows and then disc. Before fall we cultivate a couple of times. This destroys any weeds that show themselves. This in the fall is a big aid in keeping down the weeds the following summer.

#### A SECOND PLOWING

In late fall, before the frosts set in too heavy we cross plow. By this time the sod has become partly rotted. The land is not touched until the following spring. We go over it early with the disc and from time to time give it a run with the spring tooth to keep down weeds and conserve moisture. This applies to our turnip ground. The mangels, of which we grow a smaller acreage, we endeavor to get in as early as possible.

Circumstances alter cases, we are told, and sometimes we are obliged to put our roots on stubble land. In that event, we disc as soon as the frost is off, harrow a few times and fall plow. Get the land which is not considered the best on the same way. We consider the after-herbicide cultivation of prime importance: in the night again weeds; particularly wild mustard or cack-

#### Head Sale

J. P. Cassels,

"Like bogota like," holds as true in grain as in else.

Increasing our grain but the very best seed can help out the hired the grain through to itself not sufficient. is bound to contain grain heads or from weak it will produce good straw head that will contain plump grain.

#### A 'FARMING

A visit to the Better passed through our corner of the great advantage best seed. The comparison different quality were formed a striking illustration good seed.



#### The C

over crops have a very strong liking. By taking in bushes and ripen. The bi

There is no need for good money for choice seed produce it ourselves. a breeding plot for the p

Three years ago I bought selection of grain as Canadian Seed Growers' Association before I cut my grain, I field and gathered some basket. The following from those heads by itself for seed.

#### PREPARED

That same spring I planted Banner oats. I found that yielded almost as well as last year I used seed of grain.

Many farmers believe that I should not select "I have not found it." My main seed supply I planted and thresh it by itself selection and used a breed. The result of such selections are from 10 to 15 bushels ago. I would say,