

Two hundred meetings are being held and men urged to enlist for the seeding campaign.

Country merchants are being asked as far as possible to leave their stores in charge of the women. Women are also being drafted to take the place of men for the purpose. More women also will be engaged on the farms than ever before. They are willing to take their part in the struggle to produce the food that will defeat the enemy.

A big campaign is under way throughout Canada known as the "Teen-Age Boy Movement." It is expected that 25,000 boys from 15 to 19 years of age will be secured from the schools and colleges to go out on the farms. This movement will of course be most largely in Eastern Canada. The boys are being provided with a badge to show that they have enlisted in the campaign.

Every piece of farm machinery or farm engine lying idle is to be brought into use; retired farmers are being urged to go back on the land for the present season and every man with farming experience is asked to work on his own farm or some other person's this spring. The movement is rather late in starting, but prompt action will release the men required. The business institutions of the land clearly realize that the biggest requirement of the moment is a big acreage in crop. It will save the Allies from starvation; it will help defeat the enemy and will do more to stimulate business in Canada than any other possible scheme.

Liquor Manufacture Prohibited

The manufacture of liquor in Canada is to be prohibited. The order-in-council issued on March 11 implements the promise made by the Union Government last December that the transportation of liquor from wet into dry territory would be stopped and that the manufacture of liquor would be made illegal. The order comes in to effect on April 1. It provides, however, that in case the sale of liquor is permitted in any province the order shall not apply to the manufacture of such intoxicating liquor in such provinces until December 31, 1918. This will permit the continuation of the manufacture of native wines in Ontario and of beer in parts of Canada until the end of the year. No wet territory will remain in Canada except in certain sections of Quebec, including Montreal, and that province will become dry on May 1 of next year when the provincial prohibitive legislation comes into full effect.

The prohibition of the manufacture of liquor is the goal for which the temperance forces of Canada have been struggling for generations. In all stages of this fight they have met with stern resistance at the hands of the liquor interests. Little progress was made until after the war began when there was a big swing of public sentiment toward the prohibition of such an enormous waste of labor and food materials. Provincial prohibitive measures, however, though a long step in advance, were not completely effective.

An enormous inter-provincial mail order liquor business sprang up. The only thoroughly effective remedy, it was found, would be the prohibition of the transportation of liquor and of its manufacture in Canada. It is hardly likely that this radical measure could have been effected but for the fact that the Union Government has behind it the temperance sentiment formerly found in both old parties. A "bone dry" Canada is a notable achievement. It is safe to say that it will be a permanent one.

Cold Storage Investigation

Considerable stir has been created in Winnipeg and throughout the country by the revelation that some 8,500 pounds of fowl had gone bad in the Wm. Davies Co. cold storage plant. The consumers immediately rose in arms with the result that all records were broken in instituting an investigation. The matter is being looked into by P. B. Tustin of the Food Board. The investigation should do much to clear the air and calm the hysteria that characterized the demands for an investigation. That a loss of food material has occurred is regrettable and the regret will be shared by the Davies Co., which lost the money. At the same time, much of the criticism that is being levelled at cold storage business is unwarranted. Cold storage is one of the biggest factors in food conservation. Although much progress has been made in the science of refrigeration, there are still many things to be learned about it and losses are apt to occur at any time. We had it on the authority of W. F. O'Connor, cost of living commissioner, who has not spared the cold storage people when their conduct demanded his attention, that such losses are incident to the cold storage business. Although Mr. O'Connor opposes the holding of fowl or other

food commodities from one season past another, he points out that the law permits of the practice. The firm would scarcely have risked carrying the fowl through another summer season. There are nearly 2,500,000 pounds of fowl in cold storage in Canada. It went into storage when there was less need of it than there is now and much less need than there will be in the near future. The fowl consumed between now and the late summer will nearly all be from the cold storage warehouses. That 8,500 pounds has been accidentally destroyed as human food offers no ground for the wholesale criticism of the cold storage business. There has been too much heat about the discussion regarding this incident. What is wanted is less heat and more light. The investigation will probably furnish some light and if the result shows that fowl should not be held over to the second season, the necessary regulations should be formulated without delay, making the practice illegal. If any firm is then found breaking the law in this regard, punishment should follow.

Refund on Tractors

When the Dominion Government removed the duty from tractors costing less than \$1400 at the point of shipment, it was a good move to increase production. It is stated, however, that a number of tractor companies had already imported a large number of tractors for the spring trade and had paid the duty on them, but had not sold them. So far the Dominion Government has refused to refund the duty and has compelled these companies to sustain the loss. This is a decidedly unbusinesslike and unjust action. The duty should be re-funded to these companies who were sufficiently forehanded to import these tractors at a time when they were most urgently needed. Many farmers also purchased tractors just before the duty was removed and they are also entitled to the refund on tractors purchased for the spring work. While the organized farmers have demanded that tractors be put on the free list, they will have no sympathy with any action which will punish the importers of tractors for conducting their business in an enterprising manner.

The returns for the Federal Income Tax should be in Ottawa by March 31. Special forms we understand are being prepared to assist farmers in making their returns and will soon be ready for distribution. Severe penalties are imposed for evading this tax or undue delay in making the returns. Forms for making the returns may be obtained from the Dominion Government Taxation Office at Winnipeg, Regina or Calgary. Special features of the Income Tax Act are covered in this issue.

There are 76 barristers and notaries out of a total of 234 members in the new House of Commons. That's almost one-third; quite a few too many.



STRIKE OFF THE PETTERS