

carriages, pleasure carts and similar vehicles, etc., the duty is thirty-five per cent. ad valorem.

In case agricultural implements should be admitted into Canada duty free the manufactures of the United States would find a valuable market in which to dispose of large quantities of certain products. No doubt they would hail with delight any such legislation.—Farm Machinery, St. Louis and Kansas.

The present Canadian Minister of Finance, in the course of the recent budget speech at Ottawa, was kind enough to warn the manufacturers of Canada that the price of protection would be eternal vigilance. On behalf of the manufacturers we beg to express our thanks to the hon. gentleman for his thoughtfulness. It shows a spirit of fairness in that we are warned what to expect. It is in fact a sort of declaration of war. We appreciate Mr. Fielding's forewarning and desire to assure him that, despite the tariff originated by himself and his colleagues, we have not for one moment believed that they would not ultimately take tariff action detrimental to the interests of the manufacturers, and through them to the interests of every industry in Canada. Furthermore, Mr. Fielding may as well understand that the very moment he makes a move in the direction promised he will find the Canadian Manufacturers' Association ready to contest with him every inch of ground.

A word to the manufacturers of Canada. Take note of the quotation above from one of the most prominent trade journals west of the Mississippi River. Take note particularly of the last paragraph of the quotation. Consider for a moment that if Mr. Davies' resolution had applied to any other industry or to all other industries, the United States journals representing them would have found just as good ground for delight. Couple that with Mr. Fielding's frank avowal and do not allow yourselves to be deluded into believing that the Laurier Government will extend to the manufacturers' interests of Canada their necessary protection.

MANUFACTURERS ARE WARY.

The Toronto Evening Telegram bemoans the sad fate of the Queen City and complains of its hard luck in attempts to secure manufactories, because of superior inducements offered by other cities and towns, of which The Telegram says:—

They will not only give exemptions from taxation, but will erect a building or loan a manufacturer money to be repaid at such times as suits his convenience, and, if he goes bankrupt—as frequently happens—they lose what they have advanced with cheerful magnanimity and welcome another manufacturer on the same or better terms.

The grievance is not that Toronto cannot make as good terms as any other city, but that Toronto will not do it. We quote again:—

As a sample of what other cities offer and of how they outbid us, take the case of a manufacturer whom the Assessment Commissioner was trying to induce to locate in Toronto some few weeks ago. To start with, he would rather live in Toronto than any other place in Ontario. On this point there is a wonderful unanimity among the manufacturers of the province. He also admitted that Toronto was the best distributing point in Ontario, and naturally the best place to do business. Toronto offered this man water at cost and exemption from all taxation. But he would have to get a site and pay lease rent for it. The city has no land of its own to give to manufacturers, except the vacant property down on

the Bay front to the west of Yonge street, and this is too valuable to be given free to any manufacturer. This manufacturer, then, could carry on business in Toronto without paying anything except rental. But he said that in Hamilton he could get a free site of land, near the very centre of the city, with no rent to pay, with water at cost, and exemption from all taxation. So that in Hamilton, which suited his purpose as a distributing point, he gained over Toronto the advantage of yearly rental of his manufacturing site, which, as the business was large, would amount in the course of a year to a considerable sum of money. But this manufacturer didn't go to Hamilton. Hamilton's offer was a good one for his purposes, but Hamilton was away outbid by other municipalities in the province.

One city offered him all that he had been offered in Hamilton—that is to say, a free site, exemption from taxation, water at cost, and in addition offered to erect him a building in which he could carry on his business, at a cost of \$30,000. He had other offers of cash subsidies, of loans; in fact, he could make his own terms if only he would consent to come.

The Telegram's article looks more like a defence of Toronto's attitude and action, than a common sense view of affairs such as our practical contemporary usually takes. "Nearly everyone" must mean The Telegram if nearly everyone is ready to admit that the system of bonusing and exempting manufacturers from taxation is all wrong." The Telegram says again:—

Many citizens urge that although the bonusing system is wrong, Toronto should go in and outbid other cities and towns in every case. If this were done these outside places which have a greater pull with the Ontario Government than Toronto has, would get the Legislature to abolish bonusing. And then Toronto, as well as outside places, would get such industries as naturally belonged to her.

This is a very poor excuse to shelter behind, and very poor logic to use. As a matter of fact the present Ontario law prohibits the bonus system. The very first person to override this statute was Hon. G. W. Ross, and since then the practice has grown so common that the Legislature is inundated with private bills for that purpose every session. The statute is in existence. It does not at all fulfil The Telegram's prophecy concerning it. What are The Telegram and Toronto Assessment Commissioner going to do about it? Other cities in Ontario realize the advantages to be gained by securing factories. Toronto apparently does not. Galt, Berlin, Hamilton, Peterborough, Woodstock, Brantford and other cities will be on the high road to prosperity when Toronto wakes up to find her prestige as an industrial centre has flown away. And yet there is no reason why manufacturers should not receive from Toronto every inducement offered anywhere else, and an additional inducement by way of cheap power that would operate to secure for Toronto that share of the manufactories that naturally belongs there, and many that naturally belong elsewhere, but would certainly come to Toronto if businesslike effort was made to secure them.

WHY NOT IN CANADA?

Our friends across the line in the United States are hammering away at the sugar beet question, and the arguments in use apply with equal force to Canada, and are well worthy of attention at the hands of our readers. The United States is estimated to consume annually some 2,000,000 tons of sugar, which at the generous estimate of 3,000 pounds per