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A tax on land value to those who are utilizing the opportunity given them is a matter of small consequence. The one per cent per annum would mean to the average farmer and home-owner less than \$20 per year, while the saving to him by the reduction of the tariff may easily be five times this sum. It would however, procure from the high land values of the big cities and large towns ample returns to the treasurer. A very considerable proportion of the land value of Canada is held by non-residents, sometimes indirectly under Canadian incorporations, and this tax will oblige them to pay their share for the defence of their possessions. It is land values chiefly that have benefitted by Canada's national expenditures, on harbors, canals, railways, etc. The land is immovable, and so long as population is maintained or increased land value will fluctuate very little. It is manifestly good policy to retain the population we have and invite more by throwing open opportunities, which the tax we propose will assist in doing. It is sometimes urged that all do not own land. This is true, but all help to make land values and all must use land in some form—from the farmer with many acres to the clerk who needs for his work only space for his desk. The tax is not on the area of land but would be paid from the site-value fund which is the product of the presence and activities of all classes of population.

To summarize the effects.—The tax will produce the funds required; it will be certain and definite; it can be collected with a minimum of expense; it will be drawn from the value produced by the people collectively; in stimulating the use of the land it will increase railway and steamship traffic and earnings; it will help to increase production, thus tending to reduce the cost of living; it will avoid the danger of driving away wealth and population, which many other forms of taxation are likely to do; and it makes possible an increase in the British preference, the placing of many necessary articles on the free list and a general reduction in the present oppressive tariff.

If this program appeals to your reason and sense of justice, talk it over with your friends—get them to discuss it with others, get the newspapers and politicians interested and help to educate the public to demand it from Parliament.

Within the past month or six weeks the farmers of Manitoba have spent approximately \$1,000,000 in the purchase of seed wheat. This unprecedented state of affairs is mainly due to the heavy damage done by black rust in the province. Over 400,000 bushels of seed wheat have been purchased and certificates for it sent out from the head office of the Manitoba Grain Growers' Association.

The general price for seed grain has been \$2 per bushel, which is equivalent to the price paid for No. 1 Northern. It is stated that all the farmers are supplied with good seed, purchased thru Dominion government agents in the west.

Figures collected by the U.S. Department of Agriculture show that there are over 35,000 farm tractors in that country. Illinois leads with 3,202. Five States have each 2,000 tractors or over.

Weak foals, that are unable to rise and suck, should receive temporary assistance.

tural implements, fencing, fertilizers, and the necessary and useful articles are placed on the free list, would in our opinion yield ample revenue for the enlarged after-the-war requirements of the Dominion government. A multitude of varied, direct or semi-direct taxes would have to be imposed to obtain anything like the equivalent of the result obtained by a tax of one per cent on Canada's land values. A tax or savings or investments would drive these from Canada; a tax on industry or production will discourage and curtail it, thus increasing the cost of living. Our plan is free from these objections. The land is immovable and its true value will be maintained if Canada refrains from driving population away with uncertain and bothersome taxes.

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