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### An Explanation

Editor, Farm and Dairy.—The statement in my last article, "Are Prices High Enough?" in Farm and Dairy of February 26th, says, "When we sell butter fat at 25 cts. a pound, and allowing 20 cts. a cwt. for skim milk for cream, only three cents a quart is realized." This would not be correct for four per cent. milk. As 100 pounds of 3½ per cent. milk will make four pounds of butter on account of the over-run, and being thoughtless of this factor really belongs, caused the mistake.

Butter fat is 100 per cent. fat, whereas butter (according to a table, Bulletin No. 142, U.S. Dept. of Agriculture) contains "11 per cent. water, one per cent. protein, 58 per cent. fat, three per cent. ash. Whole milk, 87 per cent. water, 3.3 per cent. protein, four per cent. fat, five per cent. carbohydrates, 0.7 per cent. ash."

Judging from these figures cows require a sufficient amount of water and salt to furnish the water that is ready in the milk. If they are fed plenty of succulent food, a less quantity of pure drinking water is required.—J. Eldridge, Bruce Co., Ont.

### Taxation of Land Values

(Continued from page 2)

the farm land in Manitoba that was in crop during the past year. With this fact before them the farmers know that the burden is not going to fall as heavily upon them as upon city land where the value is higher. This is the distinction between taxing the land and taxing the land value.

#### IMMIGRATION AND SPECULATION

The land used by the farmers is taxed no heavier than the idle land held by the speculator. This would seem to make the burden of taxation on the speculator heavy enough to force him to sell. But it is not. The heavy immigration offsets this difference.

The farmers in each of the prairie provinces of Canada are organized into Grain Growers' Associations numbering about fifty thousand, which consist of eight hundred local community organizations that meet fortnightly, or monthly and discuss these and kindred questions. Practically every one of these organizations has declared for the abolition of the protective customs tariff, and a great many have declared for absolute free trade, and for the taxation of land values to raise all revenues. A campaign of education is being carried on by the farmers themselves, such as has never been seen in Canada, and there are thousands of farmers in these organizations who can easily cope with any politician who comes before them with the argument of protection or indirect taxation.

#### TAXATION ON CITY PROPERTY

The agitation in western Canada for the wiping out of the protective tariff and the abolition of the land speculator by heavier taxation on land values will not cease until the remedy is secured. Politicians are already falling in line, and the agitation in Great Britain is being strongly felt in Canada, where thousands of Englishmen are coming monthly.

As this article is intended to be read by farmers, no attention has been paid to the taxation in cities in western Canada. It might be mentioned, however, that the cities of British Columbia raise their revenue by taxing land values, and their buildings are not assessed.

The very same method applies to the city of Edmonton in Alberta, and a campaign is afoot in practically every city in the West towards the same end. Our aim is to lift the tax out of industry and not punish the worker for the benefit of the idle.

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