all contributions to the Polish Relief Fund. All checks should be made payable to The Grain Growers' Guide and they will be acknowledged in The Guide.

Farmers and Profiteers

Some of the financial papers of Eastern Canada are making comments on the big profits being made by the farmers of the West. They say farmers are making big money out of the war and should not complain about paying tariff taxes. Some of them even call the farmers "profiteers." After the way some of the corporations gouged the govern-ment on munition contracts, one would think that no Eastern financial paper would have the nerve to suggest profiteering on the part of farmers. . The farmers have always paid the heavy end of the taxes, but by unjust methods. Many farmers certainly have made money through war prices on grain, but many thous-ands have not. It might also be pointed out that it was only by the war that farmers were able to get a profitable price for their wheat. Farmers who have made big money should be taxed just the same as corporations or other individuals with big incomes, but the present system of taxation makes the farmer pay whether he has made a profit or loss because there are heavy taxes levied on everything he has to buy. Let the government work out the income tax so that the farmer who has made a big financial success will contribute to the public treasury, and the farmer who has lost his crop and has no income will be let off. This is the way the income tax should work and it is reasonable and equitable.

The Income Tax

It is announced that the report forms for the income tax will be ready by February 28, the date fixed for making reports. No doubt notice will be published. The pressure of public opinion forced the government to inaugurate an income tax, although it had been in use in England for nearly 100 years and more recently in Australia, South Africa and United States, and nearly all other civilized lands. The Capadian income tax is altogether too light and particularly on unmarried people. This war will leave Canada with a burden of debt so great as hardly to be

conceivable. The debt must be paid and the only place to get the money is from those who have it. A man with a \$10,000 income under the income tax pays \$420 if single and \$360 if married, which is certainly very light. On a \$25,000 income the tax is \$1,860. On a \$50,000 income the tax is \$5,260. On a \$100,000 income the tax is \$14,760. On a \$250,000 income the tax is \$58,260.

These people with the big incomes are not those who are doing the fighting. They are the men who remain at home and are engaged in business. Those who are fighting for the protection of Canadian homes and property and for the protection of the men with the big incomes are getting \$1.10 a day. There could be no complaint if the government took all a man's income over and above only reasonable living expenses. Conscription of wealth should go hand in hand with conscription of men. Money is just as necessary to win the war as men. There is plenty of money in Canada if the government has the courage to take it.

The Corporation Tax

Shortly after the outbreak of the war the federal parliament imposed a tax on the income of corporations. The tax was 25 per cent. of the profits over and above seven per cent. on the capital stock. Later this was increased so that the government took 50 per cent. of the profits over 15 per cent. on the capital stock and 75 per cent. of the profits over 20 per cent. on the capital stock. Many corporations made a great outcry against this tax and at the last session of perliament it was changed. It is now a flat tax of four per cent. on all profits of all corporations. This will catch the banks and some other big corporations who paid little or nothing under the former tax. But it will let off very easily thousands of corporations making large profits on small capital. A combination of the two taxes would be much more equitable and would produce much more money. The government has promised to increase the taxes on corporations and it is to be hoped that it will be attended to. Corporations should not be allowed to pile up huge profits while the flower of our manhood is fighting at \$1.10 per day.

Some of our readers in th country are undere the impression that the subscription price to. The Guide is now \$2.00 per year. This is a great mistake. The subscription price to The Guide is only \$1.50 per year in Canada. The only exception is in the city of Winnipeg alone where special postage is required and the subscription price is \$2.00 per year. In the United States the higher postal rates make it necessary to charge \$2.50 per year. But all farmers in Canada get The Guide at \$1.50 per year.

In the hearing recently regarding the value of the C.N.R. stock it was pointed out that neither Sir William Mackenzie nor Sir Donald Mann drew any salary from the C.N.R. Some Eastern papers have pointed out that Sir William pays income tax in Toronto on an income of \$225,000 per year. It is evident, therefore, that he is drawing pretty successfully from some quarter. If he has not drawn any salary out of the C.N.R. he has probably drawn something that is far better than a salary.

Frank W. Baillie, president of the Canadian Cartridge Co. of Hamilton, Ont., has been made a knight and has Sir prefixed to his name. He is the man who startled all Canada some time ago by returning to the public treasury \$758,248 profits which his firm made on war orders. If this ridiculous distribution of titles has any merit, Baillie is the right man to get one.

Recently the press contained a despatch from Ottawa stating that the great wine cellars at Rideau Hall, the home of the Duke of Devonshire, governor-general of Canada, have been locked till the end of the war. The despatch says that in the past, guests at Rideau Hall dinners had been served with four different kinds of booze, such as brown sherry, yellow sauterne, sparkling champagne, blood red wine and Burgundy port. If the drought seems dangerous we would suggest catchup or Peruna.

The money spent for candy in the United States and Canada is double the amount of money needed to keep Belgium supplied with food for a year.



OFFICERS AND BOARD OF DIRECTORS OF THE SASKATCHEWAN GRAIN GROWERS' ASSOCIATION FOR 1918

Back row standing (left to right) John T. Bateman, Wolseley; Nelson Spencer, Carnduff; C. M. W. Emery, Assinabola; P. L. Craigen, Hazenmore; A. Baynton, Carlton; W. J. Orchard, Tregava. Second row standing (left to right) P. M. McCaffrey, Rockhaven; H. C. Fleming, Tate; Wm. Penny, Baicarres; Chas. Davies, North Battleford; John Evans, Orchard, Tregava. Second row standing (left to right) P. M. McCaffrey, Rockhaven; H. C. Fleming, Tate; Wm. Penny, Baicarres; Chas. Davies, North Battleford; John Evans, Orchard, Tregava. Second row stiting, J. L. Rooke, Togo; Mrs. John McNaughtan, Piche; J. B. Musselman, Regina; John A. Maharg, President, Moose Jaw; A. G. Nutana; R. M. Johnson, Eastview. Second row sitting, J. L. Rooke, Togo; Mrs. John McNaughtan, Piche; W. T. Hall, Surbiton; Frank Burton.

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