

Implements	Value	
Harvester.....	\$110 71	18 15
Mower.....	30 00	10 50
Seed drill.....	27 40	8 53
Ploughs, 2.....	36 82	13 88
Harrows, 2.....	22 80	8 00
Gang plough.....	15 00	3 89
Cultivator.....	36 00	9 34
Horse-rake.....	22 00	5 17
Scuffler.....	16 00	4 15
Turnip drill.....	15 00	3 89
Roller.....	16 00	4 15
Fanning mill.....	28 50	9 97
Waggons, 2.....	129 34	53 08
Sleigh.....	14 23	4 39
Buggy.....	70 52	29 00
Cutter.....	14 23	4 39
Horse-power.....	88 00	22 82
Straw cutter.....	40 00	10 86
Horse fork pulleys.....	26 00	6 00
Double harness.....	60 00	15 56
Single harness.....	22 00	5 71
Kit of tools.....	20 00	3 50
Hay knife.....	3 15	2 51
Forks, 5.....	2 20	1 00
Hoes, 3.....		
Churn.....	7 00	1 40
Clothes washer.....	16 20	3 70
Clothes wringer.....	2 28	1 67
Sewing machine.....	33 90	9 77
Stoves, 2.....	38 00	8 77
Scythes, 3.....	4 70	2 30
Picks, spades, shovel.....	3 00	1 00
Wheelbarrows.....	2 36	0 70

Here we have a statement of the duties which a farmer, occupying 100 acres of land, has to pay on his farm implements.

We see that not only has the farmer trouble in finding a market for his produce, but after he has found it, one quarter, or more, of the price is extorted from him by the customs officer, and if he undertakes to buy any of the ordinary articles required by him in his business, tribute is again levied upon him. Let us take an ordinary example: A farmer has a horse which he can sell to any buyer in the New England States for one hundred dollars. He starts on his way to deliver the horse and bring back with him a buggy wagon. At the boundry line he is met by a customs officer and required to hand over