

Flour Prices Compared

In the last issue of The Guide the wheat prices ruling at Winnipeg and Minneapolis since January, 1906, were compared. For the greater part, Minneapolis prices were much higher than Winnipeg. The following table compares the mill prices of flour ruling in the two cities the first market week of each month. First as a supplementary table, the following short one gives a comparison of average wheat and flour prices at both Minneapolis and Winnipeg for each year since 1906. The Winnipeg prices are for 98 pound sacks, while the Minneapolis prices are per barrel of 196 pounds. Thus, to get a true comparison, it is necessary to double the Winnipeg price to put it on the same basis as the Minneapolis, which is done in the last column of each table. The other prices are taken from the blue book recently issued by Hon. W. L. Kackenzie King, minister of labor. He took the Winnipeg wheat prices from the Manitoba Free Press and Minneapolis wheat from the Minneapolis Market Record. Flour prices for both markets were taken from the Minneapolis Northwestern Miller.

Average Prices by Years for Winnipeg and Minneapolis Wheat and Flour

	No. 1 Northern Wheat		Best Patent Flour		
	Winnipeg	Minneapolis	Winnipeg (98 lb. sack)	Minneapolis (196 lb. bbl.)	Winnipeg (Per 196 lb.)
1906	\$ 761	\$ 775	\$2 38	\$4 08	\$4 76
1907	881	982	2 63	4 71	5 26
1908	1 039	1 119	3 10	5 32	6 20
1909	1 085	1 209	3 17	5 67	6 34
1910	1 001	1 144	3 01	5 51	6 02
1911	917	995	2 78	4 91	5 56

Comparative Flour Quotations at Winnipeg and Minneapolis

	Winnipeg (98 lb. sack)	Minneapolis (196 lb. barrel)	Winnipeg (Per 196 lbs.)
1906			
January	\$2 50	\$4 10 to \$4 35	\$5 00
February	2 45	4 05 " 4 35	4 90
March	2 40	3 90 " 4 15	4 80
April	2 40	3 80 " 4 10	4 80
May	2 40	3 90 " 4 15	4 80
June	2 40	4 10 " 4 40	4 80
July	2 40	4 05 " 4 40	4 80
August	2 40	3 85 " 4 15	4 80
September	2 30	3 90 " 4 15	4 60
October	2 30	3 90 " 4 15	4 60
November	2 30	3 90 " 4 15	4 60
December	2 30	3 90 " 4 15	4 60
1907			
January	2 30	3 85 " 4 10	4 60
February	2 30	4 00 " 4 15	4 60
March	2 30	3 95 " 4 10	4 60
April	2 30	3 90 " 4 15	4 60
May	2 35	4 10 " 4 35	4 70
June	2 60	4 85 " 5 15	5 20
July	2 60	4 95 " 5 25	5 20
August	2 60	4 80 " 5 00	5 20
September	2 80	4 95 " 5 20	5 60
October	3 00	5 10 " 5 35	6 00
November	3 20	5 50 " 5 65	6 40
December	3 20	5 10 " 5 40	6 40
1908			
January	3 10	5 25 " 5 50	6 20
February	3 10	5 10 " 5 45	6 20
March	3 10	5 35 " 5 50	6 20
April	3 10 to 3 20	4 90 " 5 15	6 20 to 6 40
May	3 10	5 30 " 5 50	6 20
June	3 10	5 25 " 5 50	6 20
July	3 10	5 10 " 5 40	6 20
August	3 10	5 50 " 5 75	6 20
September	3 10	5 05 " 5 30	6 20
October	3 10	5 50 " 5 40	6 20
November	3 10	5 10 " 5 40	6 20
December	3 10	5 30 " 5 50	6 20
1909			
January	3 10	5 25 " 5 50	6 20
February	3 10	5 20 " 5 45	6 20
March	3 10	5 50 " 5 60	6 20
April	3 10	5 85 " 6 10	6 20
May	3 20 to 3 30	6 20 " 6 35	6 40 to 6 60
June	3 35	6 35 " 6 45	6 70
July	3 35	6 10 " 6 35	6 70
August	3 35	6 00 " 6 30	6 70
September	3 15	4 90 " 5 35	6 30
October	3 05	5 00 " 5 25	6 10
November	3 05	5 10 " 5 30	6 10
December	3 05	5 10 " 5 40	6 40
1910			
January	3 05	5 50 " 5 75	6 10
February	3 05	5 50 " 5 75	6 10
March	3 05	5 60 " 5 80	6 10
April	3 05	5 50 " 5 70	6 10
May	2 95	5 40 " 5 50	5 90
June	2 95	5 15 " 5 35	5 90
July	2 50	5 75 " 5 85	5 00
August	3 30	5 60 " 6 00	6 60
September	3 20	5 45 " 5 75	6 40
October	3 05	5 20 " 5 50	6 10
November	3 05	5 00 " 5 15	6 10
December	2 90	5 15 " 5 40	5 80
1911			
January	2 90	5 00 " 5 35	5 80
February	2 90	4 70 " 5 25	5 80
March	2 90	4 50 " 5 00	5 80
April	2 70	4 50 " 5 00	5 40
May	2 65	4 80 " 5 10	5 30
June	2 65	4 65 " 5 10	5 30

Note.—The present duty on wheat coming into Canada is twelve cents per bushel; into the United States, twenty-five cents per bushel. The Canadian duty on flour is sixty cents per 196 pounds; the American, twenty-five per cent., ad valorem (approximately \$1.00).

Single Tax in Vancouver

Vancouver, the first city in the world to adopt the single tax upon land values, is described by the Single Tax Review, of New York, as "a city set on a hill, whose light cannot be hid." Much has been written of the wonderful results which have followed the adoption of the single tax in Vancouver, but for a full and complete account of the origin, genesis and present status of Vancouver's successful experiment, with the practical application of the teachings of Henry George, one must turn to the May-June number of the Single Tax Review, whose representative, Luther S. Dickey, spent several weeks in the British Columbia metropolis gathering material, and who has since visited Edmonton and other Canadian cities on the same mission.

Vancouver did not adopt the single tax hastily, nor without experiment. Prior to 1896 the municipal taxes were assessed on buildings and land alike, but in that year fifty per cent. of the value of improvement was exempted from taxation. Ten years later, in 1906, the exemption was increased to seventy-five per cent., and four years' experience of taxation on this basis resulted in the complete exemption of all improvements from taxation. For the past two years municipal taxes in Vancouver have been levied only on land. A lot on which is located a house, a business block or a factory pays no more taxes than a vacant lot similarly situated. There is no tax on industry or home building, and the result has been so beneficial to Vancouver and its citizens that the attention of every city on the continent has been attracted and many are already taking steps toward following its example.

Progress Unexampled

Take the figures any way one likes—the figures of building operations, of the assessment rolls, or of population—and they all tell the same story of Vancouver's remarkable progress receiving fresh impetus with each addition to the degree of exemption extended to improvements. In 1895, the year before the fifty per cent. exemption went into effect, the land on which Vancouver stood was valued by the assessor at \$13,829,724, and the buildings at \$4,317,660. After ten years of the fifty per cent. exemption, the land was assessed at \$16,739,640, and the buildings at \$11,804,250. The four years in which seventy-five per cent. of the value of improvements was exempted, the value of the land increased to \$48,281,330, and of improvements to \$24,405,210; and in the past two years, with the taxes levied entirely on the land, the increase in the value of land has been to \$98,777,785 and of buildings to \$37,845,260.

An Eye Witness

Writing of "The Magic of Single Tax," in the April number of the British Columbia Magazine, Walter A. Hillam, secretary to the Mayor of Vancouver, Mr. L. D. Taylor, says:

"Of course there were some people who doubted the wisdom of the single tax, who had unbounded faith in the future of Vancouver and believed that the onward march of progress could not be retarded by any influences, but at the same time did not quite grasp the true significance of the principle. After over a year of successful operation, however, the fact has become apparent even to the most sceptical that the building industries have received a tremendous impetus through the abolition of the tax on improvements.

"The character of whole streets has been changed by the enormous amount of building that has been projected and completed during the past twelve months; huge office buildings now pierce the skyline, where formerly the land was unoccupied; blocks which, though not old—the city has been in existence less than a quarter of a century—were not bringing in sufficient income in the estimation of the owners, have been demolished and replaced by imposing and better revenue-producing structures; many apartment houses have been erected all over the city and a much better type of residence has been built in consequence of the encouragement in the way of a tax on vacant land and no tax on improvements. A tax on vacant land—that is what the exemption of improvements from taxation really means."

One defect in the single tax system as

it has been worked out in Vancouver, which the editor of the Single Tax Review points out, is the fact that real estate speculation and the increase of the price of land and of rent has not been hindered by the single tax, but rather has been stimulated by the general prosperity which prevails. The same difficulty was noted by Hon. Henry George, Jr., and by Joseph Fels when they visited the coast recently, and both these apostles of the single tax sounded a note of warning. Mr. George said in a recent speech in the House of Representatives that the advantages from the exemption of improvements were likely to be absorbed by land speculation, while Mr. Fels told the people of Vancouver at a banquet which they tendered him there, that Vancouver would never be what she should be until the entire annual value was taken by the community in the form of a tax.

Working Toward the Ultimate

The increase in the value of real estate under the single tax in Vancouver has been so great, as shown by the figures quoted above from the present roll, that when the taxation was finally removed from improvements in 1910, it was not necessary to increase the tax rate, which, for some years, had been 22 mills on the dollar. From the point of view of raising revenue, this is highly satisfactory and the adoption of the single tax would be fully justified if it accomplished no more than it has done in Vancouver, but the complete ends of the single-tax philosophy of Henry George will not be realized, nor its full benefit secured, until the whole of the value which has been given to land by the industry and enterprise of the community is taken by the community for the use and benefit of the whole. If this were done, real estate speculation would cease. There would be no profit in holding land out of use, and anyone who was able and willing to make use of land could obtain it by paying to the state in taxes what the privilege of using that land was worth. It remains to be seen whether Vancouver will make a further advance along these lines or be content with the good results already secured. A difficulty in the way of Vancouver taking the whole of the unearned increment is the fact that the city would not know what to do with all the money that it would raise by that means. The taxation of land values would provide sufficient revenue for Federal and Provincial government as well as for municipal purposes, and we must, therefore, look to the Dominion Parliament for action in order to have the system applied properly and to its fullest extent.

Any person wishing a copy of this special issue (June-July) of the Single Tax Review can secure it for 25 cents postpaid. Book Dept., Grain Growers' Guide, Winnipeg.

TARIFF BOARD LIMITED

Some people may think that tariff reform is now to pass directly under the guidance of President Taft's tariff board—which is composed of whom, by the way? But they will find themselves mistaken. The tariff board may propose, but Congress, just as heretofore, will dispose, and with small regard for what the board has to say. High protectionists have fought against the creation of the board and Democrats have ridiculed it. Only progressive Republicans have strongly favored it, and they have been acting in hostility to the whole idea throughout this session. The tariff is in politics deeper than ever.—Springfield (Mass.) Republican.

THRESHERS' ACCOUNT BOOK

Here is what one thresher says of our thresher's account book: "I have used one of your books for two years and am well pleased with it, and commence to think they are the one thing necessary for a thresher, as if he uses it as he should, he knows just where he stands every night. I must say I am greatly pleased with it, and if I could not get one now would feel somewhat at sea in regard to keeping books."—E. H. Lowes, Moose Jaw, Sask.

Any thresher can get one of these books for \$1.00, postpaid. Book Dept., Grain Growers' Guide, Winnipeg.