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TAXATION AND MAINTENANCE OF FORESTS

BY KENNETH W. GOLDTHWAITE

It is apparent to all who are interested in forest preservation, whether they sympathize with the lumbermen who favor utilization of the State Forest Preserve, or are of the "sentimentalists" and others who demand that the axe be kept out of the Forest Preserve, that it is of the utmost importance to keep the forest growing to maintain a forest cover. A forest cover is vital to all interests and to all use of the Adirondacks and their forests, whether for timbercutting or watershed protection, or health and recreation.

When the forest is once cut off reproduction must follow—reproduction either by natural means (from the seeds of what few trees happen to remain or which have found lodgment in the duff) or by artificial means (replanting, or the setting out of seedlings). The natural reproduction of a forest is of a low percentage for the acre, while by artificial methods of replanting the area covered is almost 100 per cent, depending upon the character of the ground.

The operators of timberlands, the men who cut away the forest to-day, declare that the plan and system of assessment and taxation now in force make it a burden of financial loss to reforest their land by the artificial means of replanting; considering the cost of the trees, the expense for the labor of setting them out, and the taxes imposed upon this land—which he comes "improved" land the moment it is transformed from a brush pile and slash to a field of growing transplants.

The timberland-owner must wait from thirty-five to seventy-five years to reap a harvest on his planting. In the meantime the fixed charge of interest on principal, cost of protection from fire and disease, plus taxation, become a burden of cost which he cannot hope to recover when the stand is ready for cutting. Consequently he is discouraged, does not reforest, or if he does, he cuts the timber prematurely. The result, with one or two exceptions, is very little reforestation by timberland owners.

The timberland-owner is now seeking relief from the burden of taxation on reforested land. Ferris J. Meigs, of the Santa Clara Lumber Company, who has planted about 1,000,000 trees on the forest lands of his company, says that the man who reforests his land does not want to be exempt from taxation, but he thinks that the tax should be collected on the yield, or at the time that the timber is cut.

Prof. Ralph S. Hosmer, of Cornell University, proposes that there be one tax upon the land and another upon the timber, the tax on the timber to be paid when it is cut. He points out that the general property tax is not suitable for reforested land and says that a different plan for taxing this land should be adopted.

C. R. Pettis, Superintendent of State Forests, says that the land should be taxed according to the productive value or capacity of the soil, as is the case with agricultural land. He declares that the lumbermen of this State are taking a step in the right direction when they seek to obtain a plan of taxation which will encourage them to reforest lands after cutting. Mr. Pettis, however, sees the necessity of arranging for the support of town affairs, of schools, highways, etc., which get revenue from the taxation of the forest, during the period when the growing forest is not paying a tax.

Dr. Edward Hagan Hall, secretary of the Society for the Protection of the Adirondacks, thinks it possible to adopt a policy under which the State may pay local taxes to maintain schools, highways, etc., the State making the charge against the growing forest, either insuring the forest against fire in the name of the State, or requiring the owner to insure it and then collecting the tax when the timber is cut, or from the insurance if the timber burns.

Elwood Wilson, of the Laurentide Paper Company, Quebec, declares that reforestation, after cutting, should be considered as replacement, and same as replacement of any stock in trade, or equipment, and that the price of lumber, pulp, etc., to-day should be regulated to provide for the expense of reforestation. To bring this about would require the various timberland owners and operators of the United States and Canada to enter into an understanding, also the timberland-owner who holds his product at a price high enough to cover not only cutting operations, but also reforesting expense, would be unable to compete against those who do not.

Director J. W. Toumey, of Yale University School of Forestry, declares that the whole matter is a question for the people. He holds that the private owner who would reforest, must be given encouragement, assistance, and protection so that he can be reasonably assured of a profit. "The owner must be freed from unreasonable and uncertain taxation. It is the business of the State, Director Toumey holds, to encourage reforestation and reproduction, just as much as it is the business of the State to encourage agriculture." He says we need county timber agents to promote forest reproduction the same as we have county farm-bureau agents who promote agriculture.

Of the fact that the growth of timber which comes from reforestation by private owners, as well as by the State, must be encouraged, there can be no question. The private owner is being taught and Minard's Liniment Cures Distemper.

made to realize the great economic loss in holding non-forested land, which is suitable only for timber-cutting. No timberland-owner should take off the timber, regardless of the future, and throw the land away to inactivity and non-productivity.

A number of men are now making a study of the system of taxation in New York State and other States affecting the replanted forest, and the result of this study and investigation will be presented before the Legislature during the coming winter in a proposed amendment to the General Property Tax law, by which it is hoped that the desired relief in taxation of reforested lands will be obtained to encourage reforestation.—New York Evening Post.

THE CONTROL OF INSECT PESTS IN CANADA

The Annual Report of the Dominion Entomologist for the year ending March 31st, 1917, has just been issued by the Department of Agriculture, Ottawa, and in its twenty-four pages a brief record is given of the activities of the officers of the Entomological Branch. The necessity of protecting all our crops from insect pests with a view to increasing crop production is more urgent than ever at this present time. The establishment of regional entomological stations, of which there are now ten in different provinces, has greatly enlarged the scope of the work and the usefulness of the officers concerned. Concise statements are given of the progress of the following lines of work: investigations on insects affecting grain and field crops, garden and greenhouse, fruit crops, forest and shade trees, stored grain and other products, insects affecting domestic and other animals, the household and public health; the introduction and colonization of parasitic insects and studies of natural control; field work against the brown-tail moth in the Maritime Provinces; and the inspection of imported nursery stock. A brief statement of the work undertaken with a view to conservation of wild life, particularly birds, is also given.

The publication does not contain any recommendations respecting the control of insect pests, such information is published in the Bulletin and Circulars of the Entomological Branch. It comprises a brief account of the year's work and will be of interest to all who desire to learn what progress is being made in this line of scientific research as applied to agriculture. Copies may be obtained on application to the Publications Branch, Department of Agriculture, Ottawa. All enquiries respecting insect pests should be addressed to the Dominion Entomologist, Department of Agriculture, Ottawa; such requests and enquiries may be mailed free of postage.

CONSERVATION AND UTILIZATION OF FARM MANURE

(EXPERIMENTAL FARM NOTE)

All investigations go to show that farm manure has its greatest value when fresh, that the liquid portion is richer than the solid material and that the former is more readily lost through drainage and leaching. Hence it is that every precaution is taken here to ensure a minimum loss of plant food constituents in the manure and is the chief reason for applying manure to the land, where practicable, as quickly as possible after it is produced.

At the Central Farm, Ottawa, the liquid manure is absorbed by means of litter usually cut straw, and as each load of mixed liquid and solid manure is gathered it is taken directly to the field and is spread on the land either by hand or by means of the manure spreader, as convenient. This method is carried on consistently throughout the year although during occasional winter seasons this system may be discontinued for a time due to the depth of snow or other causes. The contour of the land at this farm which varies from fairly level to gently rolling lends itself admirably to the foregoing plan of procedure.

The manure is always applied systematically in definite cropping systems or crop rotations. The amount and frequency of application vary according to the duration of the rotation, but, without exception, in the regular farm rotations, six tons per acre of fresh manure is allotted to each year of the rotation. For instance, in a three-year system, of hoed, grain and hay crops, eighteen tons is applied for the hoed crop. In four-year rotations twenty-four tons is the quantity used. For a five-year rotation the amount is thirty tons of which fifteen tons is applied for the hoed crops and the balance is spread in lighter dressings for the clover and timothy areas.

Where manure is applied for cultivated or hoed crops the importance of incorporating the manure thoroughly with the soil as near to the surface as practicable is closely observed.

SAILING O'ER THE DEW
Senator Penrose, discussing the Cape May thoroughfare, says that of a conversation he had had with a Cape May skipper. Amazed at the way they were skimming through creeks but an inch or two deep, he said:
"I suppose, captain, that you think nothing of sailing across the meadows when there has been a heavy fall of dew."
"Right you are," said the captain, "though occasionally we have to send a man ahead with a watering can."—Boston Transcript.

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CHRISTMAS CANDY WHITE SUGAR

The present scarcity prohibits its use for any cooking for Christmas, called necessities, the would think a Christmas very mean twiddle. A home-made candies the white sugar are given by

Chocolate molasses: two cups brown cup corn syrup, two ter, one cup molasses of chocolate, one extract, one teaspoon perment. Put all the salt, chocolate the fire and let it until brittle when ter. During the last Pour onto a greased chocolate melted in and pour it above the candy cools turn the centre, continuing candy is cool enough over a hook, adding little at a time d Cut in short lengths ed paper.

Chocolate Divinity: ente one and a half one cup maple syrup, one-third of a teaspoon salt, eggs, one cup nut chocolate. Let the water stand on the stirring constantly melted, then cover minutes. Remove boil until when it forms a ball that Add the chocolate, fire until the chocolate pour in a fine stream of eggs beaten dry, meanwhile. Add it into a pan lined with In about fifteen minutes from the pan (by the per left for that put into small oblongs candy must be stirring the last of the candy has been fire too soon, return all, to the saucerpan into a dish of boiling constantly until the then pour into the per. On no account drops of water boil