Pacific mileage, which is stated in the latest Dominion blue-book to hand as 2,369.

To fill to the brim the cup of satisfaction before referred to, Premier Borden will have to be in a position to announce to the Canadian people that all the railway mileage in Canada between the two oceans has been brought under public ownership and operation.

Britain's Food Production

From one of the leading Canadian correspondents in London came, within the past week, the following cable despatch:—

"What do your Canadian farmers and shippers think of this bumper British harvest? We may grow four out of every five loaves we eat, instead of only two, as before the war. What of Canada then as Britain's wheat granary?"

The speaker was a well-known British farming expert, whom I met when traversing this week seven typical English agricultural counties. This tour confirmed the offical estimate that only once in the annals of British agriculture, namely 1868, has a British harvest been better.

Government control gives the Englishman his four-pound loaf for nine pence, but the government minimum ensures the farmers 55 shillings per quarter for home-grown wheat, while prices on other farm produce soured so high that the farmer coined money. He got into a mid-summer panic over the army comb-out of farm labor, but gaw thousands of acres of wheat, barley and outs being stooked and carted quickly enough, with help allotted by soldiers.

German prisoners, organized groups of school boys and corps of land girls are doing efficiently.

doing efficiently.

The policy of the food production department, under the direction of Sir Charles Fielding, based on production from plawed land, yields three times the amount of food obtainable from grass land, and if grass is devoted to raising beef the proportion will be still higher.

It is a big question how far Britain's march toward self-sufficiency in foodstuffs, if continued, will affect Canada's place in the market.

Under the stress and pressure of the war, the people of Great Britain have wisely increased the amount of production from their own soil. In addition to "earrying on" with such superb fortitude in every other. way essential to the winning of the war. they have made themselves a nation of food producers. Will they continue after the war is ended to produce food as they are doing now, and as they have never done before; save once only, since the industrial revolutionwhich began about the middle of the eighteenth century and ended by making Great Britain the workshop of the world!

In normal conditions, its manufacturing industries must be Britain's supreme concern. At the same time, it may well be believed that never hereafter will British agricultural production be allowed to fall so low as it fell in the era which ended with the rushing of the German hordes into

Belgium. If, in the time to come after the restoration of world-peace, Great Britain is going to maintain itself in a position of not requiring as much food from overseas as before the war, the food producers of Capada will have to seek other markets; and the necessity of freer trade intercourse with the vast and populous country to the south of us will force itself more than ever upon the people of this country.

Inefficiency at Ottawa

Complaints are being made in many parts of the Dominion in regard to the slowness and, in some cases, mistakes of the Department of Finance at Ottawa in regard to Victory Bonds and the Business Profit Tax and Income Tax systems. Many cases are reported of persons whose payments on Victory Bonds were completed several months ago, but who have not yet received a bond, In the matter of the business profits taxation, there have been delays which it is difficult to excuse, even when every due allowance is made for the immense amount of work made necessary at Ottawa by the introduction of these new methods of direct taxation and by the issues of Victory Bonds.

The organization of staffs and systems for the doing of this work with all the speed consistent with thorough accuracy is what the Minister of Finance, who has enjoyed the reputation of an able administrator, is there for. Unfortunately there appears to be reason to believe that the Department of Finance is giving evidence of a deplorable lack of effective organization and system in the doing of the work referred to. Would it not be well for Sir Thomas White to secure, from wherever they are to be found, the ablest men procurable to handle the work of organizing these activities of the Department of Finance into thorough efficiency?

And should not the working of the Business Profits' Tax system and the Income Tax system each have a special, separate department, or sub-department for itself, under the charge of such a man of proved ability and experience fitting him for a position of such responsibility! The cost of establishing such departments, or sub-departments would be an excellent investment for the Dominion government to make. A large proportion of the Dominion's revenues which is bound to become a continuously larger proportion, is going to be derived from these systems of direct taxation.

Taxing Luxuries

After some 70 meetings, at which more than 150 experts gave testimony, a special committee of the British House of Commons has completed its task of deciding what articles are to be classed as luxuries and made to bear a special tax of twopence on each shilling of their cost, and what articles are to remain on the list of necessaries, on which there is to be no addition to the present rate of taxation.

The total revenue of the British government for the past fiscal year was \$3,535, 000,000, of which all but \$485,000,000 was derived from direct taxation. The \$3,050, 000,000 realized from direct taxation represents an average of about \$65 per head of the population. The total revenue did not suffice to meet the requirements of the government's policy of providing for the interest charges on the debt and paying as large a proportion of the cost of the war from current revenue as had been judged advisable. It was not considered a wise course to impose higher taxation on articles of necessity than they already bear, adding materially to the cost of of living; but there was a general agree-

ment in parliament that luxuries should be made to pay more. Hence the appointment of the special committee to determine the articles to be classed as luxuries.

Among the articles so scheduled are yachts, motor ears, furs, silks, perfumes, fans, servants' liveries, billiard tables, musical instruments, curios and antiques, liqueurs and cocktails. In regard to these and many other articles the committee's task was fairly easy. It became more difficult when the question to be decided was when certain articles of necessity crossed the line and became articles of luxury on account of their extra quality and cost.

Men's clothing has been fixed at \$40; women's suits become taxable at \$35. No statement has been made of the amount ,expected to be derived from this taxation of luxuries; but it is likely to be considerable. And it is more than likely that in other countries than Great Britain there will be more and more of direct taxation.



If the Reports prove true that John Bull, unlike Oliver Twist, is not going to keep on asking for more after the War, the Western Farmer will have to Look to Another Market.

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