

## The Farmer's Advocate AND HOME MAGAZINE.

THE LEADING AGRICULTURAL JOURNAL IN THE  
DOMINION.

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member that just so sure as we have dear grain and cheaper meat now will we have cheap grain and dearer meat in the not so distant future.

### Should Plant Food Be Taxed?

It is not generally difficult to find weaknesses and shortcomings to criticize, and harsh criticism sometimes does harm, but constructive criticism should be taken in the right spirit and good results grow out of it. We had reason to commend certain features of the new Dominion tariff in a recent issue—chiefly in so far as certain articles were left on the free list—but there are a few advances, the reason for which farmers can scarcely understand. At the present time when all Canada is interested in increasing production and our Government is pushing a campaign for this purpose, it seems strange that a tariff should be placed on raw forms of plant food which formerly entered free, and an increase be made in the tariff on manufactured fertilizers to the extent of 5 per cent. British preference and 7½ per cent. general tariff. It would seem that the teaching of the campaign is at variance with the practice of those responsible for it in this particular at least. A liberal use of fertilizers means more plant food, and plant food in abundance works for greater production. This being true the increasing of the duty, which will finally increase the price of fertilizers to the farmer, may deter many from using fertilizers which they otherwise would have done. Formerly unmanufactured or raw fertilizers were free, and manufactured fertilizers were dutiable to the extent of 5 per cent. British preferential, 7½ per cent. intermediate, and 10 per cent. general. This meant that nitrate of soda, crude muriate of potash, potash salts in the raw for fertilizing purposes, rock phosphate, bone dust, charred bone and bone ash, fish offal or refuse and animal or vegetable manures in the raw state entered free, whereas

now these, along with the mixed or manufactured materials, are subject to the jump in duty.

The question arises, should plant food be taxed at any time, much less at a time when every effort is needed to increase production? Soluble plant food is absolutely necessary, and the most soluble forms urgently needed if production is to be increased in one or two years. In Germany, we understand, fertilizers are considered preferred freight on the railroads, and the Government is said to furnish free tarpaulins to cover the material shipped in open cars, because of a scarcity of closed cars. Great Britain has no duty on plant food, and Australia induces farmers by financial aid to buy fertilizers. Even the United States with its high tariff policy admits plant food duty free, and Canada is now accused of being the only country to tax plant food. We cite these as instances of the importance given to these materials in other countries. True, Canada is a fertile land, but in urging not more acres but more bushels per acre it would seem that the application of fertilizers should be encouraged. They form one of the corner-stones in the foundation for bigger crops. We are told that this is as much a war of food as it is a war of guns and ammunition. Should not all our efforts be put forth to get that which means so much to all, viz., food? The plant must be fed before it can feed live stock and the human race. This is the situation, and in all fairness it would seem that the new tariff as it affects fertilizers might be reconsidered and the duty removed. There is at least nothing to be gained in taxing the raw materials. Tankage is practically the only raw material produced in Canada, so why put up the bars? Canada needs plant food, and it should not be legislated against.

While on this point we might also mention cottonseed meal and cake. This was formerly free, but is now subject to the new impost. It is difficult enough, feeders know, to feed stock at a profit under present conditions and cottonseed meal has helped them out some this winter, but it is forced up by the new tariff 7½ per cent., or between \$2.40 and \$3.00 per ton. This means that it will cost the feeder just that much more to produce dairy products and meat, and yet he is told to produce more. Encouragement is in order. Cottonseed meal is not manufactured in Canada. Even the "dumping clause" in the tariff has no application to this material which is not of a kind or class made in Canada. It seems that there is room for reconsideration of this item.

We point out these defects that our readers may see how these important items affect them, and in the hope that for the good of the country in increasing the production of food for Canada, for the Empire and for the Empire's Allies in this struggle, the Government will see fit to exempt these materials and let them still enter duty free. There surely is sufficient argument for such at this time, and especially in the case of plant food, particularly in the raw state. Let Canada be consistent—ask the producers to increase production and help them to do it.

### Nature's Diary.

A. B. Klugh, M.A.

During the latter part of the present winter a bird has appeared in some parts of Ontario which is not usually seen during the winter—the Purple Finch. In this species the male is purplish-red, most intense on the crown, fading to white on the abdomen, mixed with dusky streaks on the back, while the wings and tail are dusky, with reddish edgings. The female and young male are brownish and streaked above, white below, thickly spotted and streaked with olive-brown. It is about six inches in length. The Purple Finch is fairly common as a breeder from Labrador to Saskatchewan. The nest is usually placed in an evergreen, and is composed of grass, rootlets, strips of bark, lined with hair. The eggs are from four to five in number, pale green, spotted with dark brown and lilac, chiefly towards the larger end. It is seen in greater numbers during the spring migration, and at this season the male sings a beautiful, warbling melody. The female also sings, though I have seen this denied by writers who think that all such records are founded on young males in the dull plumage. But on May 9, 1904, I heard an unfamiliar bird-song, which was somewhat like the usual song of

the Purple Finch, but higher pitched, and more piping than warbling. I located the singer and saw it to be a dull Purple Finch, and on shooting it found it to be a female. I have only once since heard this type of song and it again proved to be a female, so that this singing by the females, which is extremely rare among birds, may not be a common occurrence even in this species.

A bird which is common at this season is the Prairie Horned Lark. This species may be recognized by the black crescent on the throat and the two ear-like tufts of black feathers on the head. It is most frequent along roads early in the spring, spreading out over the fields as the snow disappears. This bird is not a very old resident of Ontario, as it was first noticed in the province in 1868, having spread from the West as the forests of Ontario gave place to open fields.

The snow of early spring reveals tracks of many animals which are not abroad during the winter. One of these is our little black and white friend of the evil odor—the Skunk. The Skunk retires to its den in November and sleeps until early spring, then it wanders forth "seeking what it may devour," and it has to do a good deal of wandering, as things to devour are not very common at this time of year. The extent of these wanderings are written in the snow. In their search for sustenance they tear into rotten logs after hibernating insects, they dig out meadow mice from their retreats, and though we do not usually associate the movements of the Skunk with speed they in some manner manage to catch rabbits. As the season advances the food available increases rapidly, insects of all kinds appear, families of mice and shrews can be dug out, young rabbits furnish many meals, and nests containing eggs or young birds are to be found. During the summer the Skunk lives mainly on insects and mice, and in this way renders good service in keeping these pests in check. Thus, as in the case of a great many mammals, it does both harm and good, and it is most probable that the good it does in destroying mice and insects outweighs the harm it does by eating birds' eggs and young birds and in an occasional raid upon the hen-yard.

The main interest in the Skunk, of course, centres in the characteristic scent which it emits. The Habitant calls it "la Bete puante" (the stinking beast). The "squirrel-gun" which gives the Skunk such adequate protection consists of two glands, the ducts from which are usually hidden away within the rectum, but can be protruded for action. The fluid from these glands can be squirted to a distance of about six feet, and can be sent in any direction, so that a Skunk can "shoot" forward as well as backward. Unless approached very suddenly the Skunk gives three warnings before it fires, first by stamping the feet, secondly by raising and spreading the tail all except the tip, which droops downward, and thirdly by raising the tip of the tail. This fluid is so powerful that it causes temporary blindness if it reaches the eyes, and a choking sensation if it gets up the nostrils. So well is the effect of this fluid known by practically all animals that, even when rendered desperate by hunger they hesitate to attack a Skunk. Young animals may attack a Skunk once, but the performance is rarely repeated. Consequently the Skunk is the most fearless of animals, it does not need speed, it does not need cunning, and its very striking markings seem to be warning markings which are a danger sign to all the world. It is sometimes said that the Skunk can "shoot" but once, but this is a mistake, its gun is a repeater, and is kept loaded for about a dozen shots.

Direct taxation, as applied by the Provincial Government to meet the exigencies caused by the war, seems to be the fairest way to get money. Each man knows just what he is paying, and he pays on his assessment. The chance for unfairness comes in the assessment. It is sometimes true that the poor man's cottage, or the workingman's home is assessed almost to full value, while the man who lives on a \$200,000 estate gets off with an assessment of about one-sixth or one-eighth of the actual value of the property. Perhaps there is no tax which will arouse so much harsh criticism as a direct tax, and yet direct taxation is the fairest of all forms of raising revenue by taxation.

The man who is actually engaged in increasing the production of his fields asks for plant food duty free. If he does not get it he wants good reasons why.

A good cow or heifer is not worth much on the market. Look her over; weigh the matter, and keep her. There is a good time coming for owners of cows and heifers.

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