

for a final grading, which he states he did not get, and the car was unloaded at Fort William without any change in the grade. He complained to the elevator man and was informed that his oats had been special binned and that they had been shipped in a special car and he showed the farmer a bill made out by the elevator company showing the exact amount of oats which he had hauled in. The farmer, however, was shrewd enough to write to the chief inspector at Winnipeg and received a duplicate certificate for the car showing that there was 2,300 bushels of oats in the car and that it had graded 3 C.W. The farmer is now demanding that the elevator company pay him the difference between 3 C.W. and 2 C.W. According to the facts given us by the farmer the elevator company has taken a very unfair advantage and has also violated the regulations of the Board of Grain Commissioners. The regulations of the board provide that every elevator company using this "hybrid" ticket must take a sample from each wagon load and from the total of such samples select an average sample to be sent to Winnipeg and graded by the chief inspector. If the elevator man neglects to take such precautions the onus of proving the grade is upon the elevator company. It is quite apparent from the circumstances that the elevator man put up the old story that he was "special binning" the farmer's wheat. We hear that this story is a very common one among the companies that use the "hybrid" ticket. As a matter of fact it is pure subterfuge. "Special binning" service means that the farmers' wheat is kept in a special bin and samples drawn from every load, and the grain is shipped in a special car and the identity of his grain is preserved until it passes inspection and reaches the terminals. In this case it is quite evident that the elevator company dumped 700 bushels of their own oats

in with the farmer's in order to fill up the car. There is nothing to show in fact whether any of the farmer's oats were in the car and no sample has been preserved for the protection of the farmer. From reports we receive we believe that this is a fairly common experience where the "hybrid" ticket is used. In this case the farmer should present his claim and we believe that the elevator company will have to settle with him on the basis of 2 C.W. The experience of this farmer ought also to be an object lesson to the farmers of the West generally as a sample of the abuse to which the use of the "hybrid" ticket lends itself.

INCOME TAX DODGERS

Basil M. Manley, who wrote the famous report of the Committee on Industrial Relations in the United States, has been making some investigations into the income tax question. He estimates that the rich people of the United States in order to avoid the income tax have made false statements to save themselves from paying about \$320,000,000 in taxes. Figuring on this basis Mr. Manley says that the income tax should have produced over \$400,000,000 instead of \$80,000,000, which was the amount collected. Perhaps it would be a good idea to put some of these rich gentlemen into the courts and show up their crookedness and then give them a taste of the punishment that is handed out so freely to sinners who have less of this world's goods. Those rich tax dodgers in the United States haven't got the trick down so fine as they have in Canada or else they would arrange some scheme to take the necessary amount out of the public treasury and hand it back again in the form of taxes. We have some exploiters in Canada who will compare very favorably with the best grafter that the United States can produce.

A case has come to our attention where a farmer put his grain in an elevator and received a "hybrid" storage ticket marked "subject to inspectors' grade and dockage." On the face of the ticket also were the initials "S. B.," intended to convey the impression that the wheat was special binned. In such cases it would be well for the farmer to ascertain whether samples are taken from each wagon load and whether the identical grain is shipped in a car by itself so that he is getting the proper grade.

If you have some spare time between now and harvest The Guide is prepared to make you a proposition for taking subscriptions by which you can make \$100 a month and expenses, or considerably more than this if you have a horse and rig or motorcycle or an automobile to help you in getting round the country. If you are interested write to The Guide for further particulars.

We should like to hear from our readers who have had experience with the famous "hybrid" ticket which is so generally used by the line elevator companies thruout the prairie provinces. Remember, this "hybrid" ticket is the one which has stamped across the face of it "subject to inspector's grade and dockage." We should like to know whether elevator operators have claimed that grain stored on this ticket is "special binned" and if they mark "special binned" on the ticket.

If you have any complaints of unfair treatment against banks or mortgage companies, send them along to the editor of The Guide. We want to investigate these cases and bring about better conditions. Be sure to give full details of the transaction in your complaint.

Reports from the country indicate that the crop is in good condition.



TWO NEW RODENTS

The American oil trust and the Mexican sial combine are taking heavy toll off Western Canadian farmers. Co-operation and legislation cannot reach foreign trusts so long as our own natural resources are undeveloped.