

**WHERE ORCHARDS PAY**

Most Profitable Near Cities When Market is Convenient.

**LABOR IS THE BIG PROBLEM**

No Province or State in North America Has So Large an Area Suitable for Apple Growing as Has Ontario.

(Contributed by Ontario Department of Agriculture, Toronto.)

**T**HIS QUESTION will be discussed under four heads: Climate, Soil, Labor and Transportation.

**The Factor of Climate.**

So far as climate is concerned apples can be grown commercially in any part of old Ontario, south of a line drawn from Parry Sound to Ottawa; in fact, there are commercial orchards producing fruit at a profit considerably further north than this. Many people think of commercial apple orchards as being necessarily confined to the milder parts of the province, and to the lake districts, but the fact is worth emphasizing that we have varieties of apples suitable for commercial culture in every county of old Ontario. The winter hardiness of the many varieties grown throughout Ontario is now very well established, and it is possible to select varieties which will be hardy for any district.

The most serious climatic difficulty in the Province of Ontario is the occurrence of late frost in spring, and early frost in fall. Other difficulties of a climatic nature can be largely overcome by the selection of suitable varieties, or by careful discrimination with regard to soil, elevation, aspect, etc. It may be pointed out, however, that frosts are more common, and more severe over large areas of flat country, than where the topography is rolling and hilly. Large areas of some of the southern counties of Ontario are, therefore, more or less unsuited to commercial apple orcharding because of their flat character. A more rolling country is much to be preferred, so that orchards can be made safer from frost by the better air drainage afforded.

The choice of varieties for various districts will be made the subject of later notes.

**Suitable Soil in Every County.**

So far as soils are concerned, it may be stated that there is an abundance of land in every county suitable for apple growing. Well drained land is essential for successful orcharding, and there is plenty of soil of this type to be had in almost every district.

Summing up Soil and Climate, it may be said that no province or state in North America has so large an area so favorable in soil and climate for apple growing as has the Province of Ontario. If this statement is true it becomes obvious that the present distribution of apple orchards in Ontario is dependent on other factors.

**Most Profitable Near Cities.**

Transportation is the most important factor having to do with the distribution of commercial apple orchards in Ontario. In other words, the commercial apple orchards are located within reach of transportation facilities, and the better facilities have been with relation to large cities and to the developing markets of the prairies, the more rapid has been the development of commercial orcharding. A location near a large city may be desirable, but if better soil and climate are to be found at a distance, the more distant location is likely to be preferred, provided transportation facilities are good.

Some districts in Ontario possess excellent conditions of soil and climate, but are lacking in transportation facilities, and until facilities are available little development can take place in commercial orcharding.

**Labor Situation Very Acute.**

At the present time the labor situation is acute, and is rendered more so from the standpoint of the apple grower by virtue of the emphasis which, very correctly, is being placed upon the production of exportable food stuffs. The labor shortage will result in the majority of small orchards being more or less neglected. But the large commercial grower of apples has been in difficulty for years over the matter of labor supply. For commercial orchard operations on a sizable basis, it is necessary to be within reach of a temporary supply of labor for apple picking. Otherwise it becomes necessary to build dwellings for men and their families so that a supply of labor may be always available.

The difficulties of the labor situation at picking time can be lessened considerably by the planting of varieties which ripen in succession, and by taking care to get the right proportion of each. A large area of one variety ripening at one time is extremely difficult to handle. — Prof. J. W. Crow, Ontario Agricultural College, Guelph.

**The Forehanded Beekeeper.**

In March the careful beekeeper will find a great deal to do in the way of preparing next season's supplies. All used appliances should be put in the best of shape and necessary new ones secured and prepared before the busy spring season arrives. New supplies necessary should be ordered at once. The beekeeper's supers are his barns, his bees are his harvesters, and given barn-rooms they will harvest his crop with less risk of weather injury than farmers expect in almost any other crop. Without sufficient barn-rooms a percentage of the crop will be lost. Containers sufficient for the large crop that may be expected next season should also be ordered at this time. This applies particularly to present war-time conditions when supplies of material are uncertain.

**AUDITORS' REPORT '17**

Statement for the Village of Athens, for year 1917, of Receipts and Disbursements, as per Treasurer's Books.

Receipts	
Jan. 1, '17 Cash on hand	\$ 285.54
Arrears of taxes 1916	2577.07
Resident taxes 1917	7800.00
Tp. share P.S. Deb 16	29.80
Tp. share H.S. Deb 16	232.06
Fees from Hay Scales	9.80
Govt. grant County roads	455.00
Ry Distribution tax	64.16
Govt. grant P.S.	9.75
Rents for hall	224.00
Fines	7.00
Tile sold	2.20
Street lamps sold	28.00
Refund Insurance	32.60
	11760.98

Expenditures	
Salaries	553.76
Printing and postage	89.71
Interest	37.15
Reads and bridges	553.92
Charity	150.42
School purposes	2750.75
L. I. Deb. No. 4, series D	87.49
L. I. Deb. No. 4, series E	87.49
L. I. Deb. No. 4, series F	87.49
L. I. Deb. No. 4, series A	87.49
L. I. Deb. No. 4, series B	87.49
L. I. Deb. No. 4, series C	87.49
L. I. Deb. No. 4, series H	87.49
L. I. Deb. No. 4, series G	87.49
L. I. Deb. No. 8	688.08
P. S. Deb. No. 12	220.75
Town Hall Deb. No. 15	441.50
Town Hall Deb. No. 13	367.90
H. S. Deb. No. 4	368.35
Fire protection	81.19
County rate	1182.64
Street lighting	436.35
Town Hall	432.83
Repairing Hay Scales & Insp.	3.80
Street signs	39.55
Treasurer's Bonds	10.00
J. Livingston and John Shea for hauling refuse to dump	28.00
George Robinson, police	3.00
C. C. Slack, painting signs	16.00
Red Cross	200.00
Municipal World	6.00
Bedding for lockup	2.50
Ont. Board Health, antitoxin	7.20
Grant to Athens Library	48.48
Cash on hand	2340.73
	11760.98

Assets	
Dec. 15, To cash on hand	2340.73
Uncollected taxes	1079.22
103 cords stone	283.25
Town hall & furnishings	14000.00
Fire equipment	600.00
Road making appliances	100.00
Village share P. S.	6150.00
Village share H. S.	7000.00
Tp. share P. S. Deb '17	29.80
Tp. share H.S. Deb. '17	289.54
Rentals due from hall	20.00
	31892.54

Liabilities	
Town hall Deb. (6000.00)	1965.26
Town hall Deb. (5000.00)	2208.10
P. S. Deb. (3000.00)	1486.16
L. I. Deb. (\$575.32)	6098.85
H. S. Deb. (6000.00)	5579.24
L. I. Deb. (\$722.46)	7585.36
Bal. due H. S. Main. ac.	444.00
	25366.97

**PUBLIC SCHOOL**

Statement as per Public School Treasurer's Books for 1917

Receipts	
Jan. 1 Cash on hand	2356.84
Nov. 2 Special Gov. grant	60.00
Nov. 2 General Grant 1917	9.75
Dec. 26 Levy from Village of Athens, 1917	2001.00

Dec. 26 Levy from S.S. No. 6 1917	299.00
Dec. 31 Superannuation Fund collected from teachers from Apr. to Dec. 1917	32.04
	4758.63

Expenditures	
S. J. G. Nichol, salary	455.00
S. L. Snowdon, salary	312.00
Mrs. A. Fisher, salary	540.50
Miss G. Johnston, salary	540.50
Clate Wiltse, janitor, salary	180.00
Fuel	158.66
Supplies	133.92
Repairs	51.14
Insurance	42.50
Treasurer's bonds	10.00
Shade trees	4.00
Labor	47.80
Printing	6.86
Taxes	15.55
Teachers' Superannuation Fund	32.04
Cash on hand	2198.16
	4758.63

HIGH SCHOOL	
Statement of High School Treasurer for 1917	
Receipts	
Cash on hand	3470.32
Interest allowed by Bank	35.00
Cash for County pupils	310.00
Cash from Dept. Exams	70.00
Teachers' Superannuation Fees	98.39
High School District levy	2000.00
	6083.71

HIGH SCHOOL PERMANENT IMPROVEMENT & BUILDING ACCOUNT FOR 1917	
Receipts	
To cash on hand	185.62



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**Income Tax Forms**  
Are now available  
Returns must be filed on or before 31st March

**T**HE Dominion Income War Tax Act requires you to fill in one or more of the five special Forms provided before 31st March, 1918. In order to assist the public to understand just what is required of them, information on each Form is given below. Read carefully, then get three copies of the form that fits your case and fill them in. Answer all questions fully and accurately. For making false statements, a penalty of \$10,000 or six months' imprisonment, or both, is provided.

**Individuals.**—All persons unmarried, and all widows or widowers without dependent children; whose income is \$1500 a year or more, must fill in Form T1. All other persons whose income is \$3000 or more, use the same Form. Where any income is derived from dividends, list amounts received from Canadian and Foreign securities separately. Fill in pages 1, 2 and 3 only. Do not mark on page 4. Partnerships, as such need not file returns, but the individuals forming the partnerships must.

**Corporations and Joint Stock Companies.**—No matter how created or organized, shall pay the normal tax on income exceeding \$3000. Use Form T2—giving particulars of income. Also attach a financial statement. Under Deductions, show in detail amounts paid to Patriotic Fund and Canadian Red Cross or other approved War Funds.

**Trustees, Executors, Administrators of Estates and Assignees** use Form T3. Full particulars of the distribution of income from all estates handled must be shown as well as details of amounts distributed. A separate Form must be filled in for each estate.

**Employers** must use Form T4 to give names and amounts of salaries; bonuses, commissions and other remuneration paid to all employees during 1917 where such remuneration amounted in the aggregate to \$1000 or over.

**Corporation Lists of Shareholders.**—On Form T5 corporations shall give a statement of all bonuses, and dividends paid to Shareholders residing in Canada during 1917 stating to whom paid, and the amounts.

Figures in every case are to cover 1917 income—all Forms must be filed by 31st March. For neglect, a fine of \$100 for each day of default may be imposed.

In the case of Forms T1 and T2, keep one copy of the filled in Form and file the other two with the Inspector of Taxation for your District. In the case of T3, T4 and T5, keep one copy and file the other two, with the Commissioner of Taxation, Dept. of Finance, Ottawa.

**Forms may be obtained from the District Inspectors of Taxation and from the Post-masters at all leading centres.**

Postage must be paid on all letters and documents forwarded by mail to Inspector of Taxation.

Department of Finance,  
Ottawa, Canada

Inspector of Taxation, G.A. Macdonald, Kingston, Ont.

Expenditures	
June 27 Lot on Church st.	50.00
Dec. 31 Cash on hand	135.62
	185.62

CADET CORPS, HIGH SCHOOL	
As per Treasurer of Athens High School	
Receipts	
Dec. 31 To cash on hand	58.35
Summary of Balances as per High School Treasurer's Books	1140.00
Maintenance Fund	3514.98
Permanent Impr. Fund	135.62
Cadet Corps Fund	58.35
	3708.95

To the Council of the Village of Athens: We, the undersigned Auditors, have examined the Books and Vouchers of the Treasurers of the Village of Athens, the Athens High School, the Public School, No. 6 Rear Yonge & Escott, High School Building and Permanent Improvement Account, Cadet Corps Account, and having found them correct, we beg to tender the detailed statement appended.

Athens, Ont., Feb. 11, 1918.  
Auditors: IRWIN WILTSE  
S. J. DILLABOUGH

**"UNCLE SI"**  
Our Uncle Si has one good eye; With clear and loving sight, For any man, of honest mind, Or any plan, of any kind, Conceding right is right.

And Uncle Si has one cross-eye For men, who in their deal, Deem every upright man a "beat," And every honest man a "cheat," And squeal, and squeal, and squeal.  
—E. R.

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**Proclamation**

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