

bered. The prevailing timber trees were oak and Norway pine with scattered areas of white pine.

The ridge, while it extends east throughout Northumberland county, is not so sandy in character after crossing the township of Haldimand, and while some sandy land exists, it is in small isolated areas and can be successfully exploited agriculturally. The township of Haldimand contains, however, an area sufficiently large to warrant steps being taken towards its reforestation. It would be possible to secure in one block from 3,000 to 5,000 acres suitable to forest management. In view of the existing conditions the establishing of a forest nursery in that township in the near future would be wise and commendable.

The foregoing is taken from a report made by D. A. MacKenzie, B. S. A., for the Forestry Department at the O. A. C., Guelph. The reforestation of this land on the Old Pine or Oak Ridge is necessary from many standpoints.

THE ARGUMENT FOR REFORESTATION

Under forest management this now almost worthless soil can be made to produce a revenue. Similar soils in Europe are producing annual net revenues of from two dollars to ten dollars an acre.

The fact that this ridge is the watershed for numerous small streams flowing north into the Kawartha Lakes and south into Lake Ontario, makes it important to keep it covered with a forest growth. Many of these streams have of late years ceased to flow during the dry months, owing to the clearance of the timber at their sources. These streams, although small, are of great value to the agricultural lands through which they flow.

The establishment of a forest reserve in this locality would be the very best demonstration to the people of the district that waste portions of the farm can be successfully planted to trees. The nurseries used for the reserve could furnish planting material at a very low cost as far as transportation is concerned. The only solution for preventing these lands of the Old Pine Ridge from becoming a howling wilderness is that they be placed under forest management.

Caring for Idle Horses

H. P. Shuttleworth, Oxford Co., Ont.

My plan of caring for idle horses in winter is a simple one. I do not advocate wintering horses on straw, as I do with. With this method of wintering, I have had but little success. The horses either get sick or were not worth much in the spring. There is no money in the practice, either, as one has to feed considerable grain besides having his horses out of condition, their blood and kidneys generally going wrong under such treatment.

We always endeavor to have on hand some nice well-cured clover hay. It seems to agree well with horses. Some, as all are aware, think clover will give a horse the heaves. Others think it expensive. My experience is that it is not the clover nor the horse, but the feeder that is to blame if either of the above are true. If the horses are fed properly, and are not started off for a drive with a fully loaded stomach, there is no danger whatever of horses getting the heaves from clover, provided the hay is of good quality. When fed properly, with a little grain, it is not expensive. If one feeds all the horse will eat, or even good clover hay, there is a large probability that a horse might be given the heaves. The brute will certainly eat his head off, or very near it, when idle if given all of this tasty fodder he can consume.

As soon as our fall work is done, we generally give each horse a ball. This cleans them out well and they seem to go right ahead afterwards. We then feed the clover and a little grain, much the same as formerly. We feed a very small forkful of hay three times a day. Two quarts of oat and barley chop and bran, mixed in equal parts, twice a day, is also fed. It is rare that we ever

have one stick in the legs from standing, or go wrong in any way, when on this ration. The clover and this ration of grain seems to agree with them perfectly.

If one wishes to take a drive or do a day's work or go to one's neighbors' bee, his horses are in a position to hold their own with any of the rest, and not be scoured to death and require two or three days to fill up again, if they have been fed on this ration. Then when it comes spring and one is ready to go to work, the horses are ready for it and are in the best of shape to do a good day's work. I love to see a horse go out of the stable with his heels in the air after he has had a rest. They will certainly go off in this



After the Dinner Hour

This photo was taken by our special representative on the farm owned by Mr. William Shearer, Otonabee Township, Peterboro Co., Ont. Mr. Shearer farms 200 acres of land. He took second prize with oats in the Standing Field Crops Competition this past summer.

fashion if properly handled, and fed as directed above. I have found it less expensive to care for horses in this way, taking everything into consideration, than to feed them on the straw and grain.

Farmers and the Taxation Question

(Concluded from last week)

"There are but two objections seriously offered to the amendment. The first is that although a low rate may increase the revenues it is wrong in principle. That intangible property is largely in the hands of the wealthy and that to differentiate in favor of the well-to-do violates all rules of justice.

"To this we have answered that there are two view points. First, that we have sought for 57 years to reach this class of property for taxation and signally failed, with the situation growing worse as taxpayers become more adept in evading payment. That as it is not returned now, even with the most drastic laws we have nothing to lose in an effort to secure its return. That nothing is to be given up that is ours now and that any possible increase in revenue from a new source will relieve every dollar on the duplicate at present. In other words—"A half loaf is better than none."

"The opposition insist that the constitution is violated by the low valuation of farms and similar property and that if all were raised to 100 per cent, and reinforced by the intangible, the rate would be so low as not to distress anyone. It is true that valuation of farms and real estate are sometimes not more than 50 per cent., yet often they are above 100 per cent., but our municipal tax rates vary from 3 to 6 per cent, and if this tangible property were listed at 100 per cent. the rate would still be 1½ per cent to 3 per cent, which would not encourage the return of intangible property. The valuation is not an important factor if it is

uniform. It is the taxation of additional property not now taxed that will reduce the burden of those now being taxed. If a man's total tax is \$2.00 and he has \$100 in property, it is not important whether it is valued at \$50 at 4 per cent, or \$100 at 3 per cent, the total tax is the same. How to secure the reinforcement. That's the rub. No one has ever suggested a method that the business world conceded to be practical, or possible under the uniform rule.

ONE DIFFICULTY

"There is one inherent difficulty in taxing tangible and intangible at the same rate, even if it were just. Intangible property like stocks offers no room for difference in judgment. If returned for taxation it is at 100 per cent., or at a valuation easily ascertained from market reports. On the contrary, the valuation of tangible property, like farms, varies with the judgment of the assessor. One values a farm at \$40 an acre, another at \$50; a horse at \$75, another at \$100. It would seem therefore unjust to place the same rate on property whose value is irrevocably fixed as upon property depending upon the judgment of one man. A long step towards greater uniformity in taxation of tangible property would be the publicity of all valuations, thus constituting each taxpayer an assessor in his tax zone.

MONEYS

"Perhaps the most irritating item in the list of intangibles is the escape from taxation of the currency of the state. It is natural for those of moderate holdings of tangible property to look at the \$500,000,000 reported in Ohio banks for 1906, then at the paltry \$150,000,000 of intangible property of every description that is taxed. Well, what can be done? For 57 years 90 per cent. of this property has escaped direct taxation by the perjury route, what new drag net can be thrown out? Absolutely none under the iron-clad rate. The truth is the money is not in the banks. If it were business would die. Money in the hands of owner, or in the vaults of a bank is valueless. It is only when invested by the owner, or loaned for investment for immediate use that it earns.

"The bank pays 4 per cent. for its use, and guarantees its safe return. But the bank does not keep it. It is loaned to the farmer to buy stock, implements, to the contractor to build homes, to the merchant to buy goods. In short when the money leaves the bank it starts upon a tireless round. It purchases, develops, builds, equips, always leaving new property in its path and this is immediately taxed. Money is the life blood of the body politic and to hinder its free course would cause paralysis, congestion of business, as surely as a chill causes congestion of the blood in the human body and would be just as fatal to the former as to the human subject.

"One suggestion as to detail is ventured here. I believe depositors should pay a reasonable tax on their deposits. With the constitution amended and the people given a free hand an assessor might visit a bank reporting two millions of deposits and collect a total sum to be charged to depositors at such a rate as would not drive the money from the state, yet in the aggregate produce millions of revenue from an entirely new source, thus relieving the abnormally honest taxpayer from being penalized and at the same time removing all opportunity for perjury in the case of deposits.

"Our object is to harmonize the varied complex and unworkable tax systems of the country with the hope of evolving some general principles, applicable to all sections and under which all property may contribute to the expenses of government in proportion to its productivity and security of investment."

How many of our readers can beat this record? During the month of May, Mr. G. A. Gilroy, of Glen Buell, Ont., sent to his cheese factory 10,700 lbs. of milk from six cows. Three of the animals were two-year old heifers.