

## What Duties the Farmer Pays and Did Pay.



Members of the large and all important community of farmers, our friends cannot fail to be interested in the changes in the tariff introduced during the past month by the Dominion Government. The interests of the farmers more than those of any other class are directly affected by any alteration in the fiscal policy of the country, and we publish below a list of most of the articles in the purchase or sale of which the farmers are more immediately concerned, together with rate of duty under the old and new tariffs respectively. The most notable feature of the new policy, however, is that it will give preferential rates, except on a few specified articles, to countries granting similar privileges to Canada. This, in fact, means preferential trade between England and Canada, and has been hailed with delight on both sides of the Atlantic as the first practical step toward a closer union between the Mother Country and her leading colony.

ARTICLE.	TARIFF.		ARTICLE.	TARIFF.		ARTICLE.	TARIFF.	
	NEW.	OLD.		NEW.	OLD.		NEW.	OLD.
<b>Animals, Farm Products and Groceries.</b>			<b>Animals, Farm Products, etc.—(Continued).</b>			<b>Animals, Farm Products, etc.—(Continued).</b>		
Animals, living, n e s.....	20 pc ad val	same	Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, the weight of the package in all cases to be included in the weight for duty.....	1½c per lb	same	Coffee, roasted or ground, and all imitations thereof and substitutes for, including acorn nuts, n o p.....	2c per lb	10c (n e s)
Live hogs.....	1½c per lb	same	Seeds—Garden, field and other seeds for agricultural or other purposes, n o p, sunflower, canary, hemp, and millet seed, when in bulk or large parcels. 10 pc ad val; when put up in small papers or parcels....	25 pc ad val	same	Nuts, shelled, n e s.....	5c per lb	same
Meats, n e s (when in barrel the barrel to be free).....	2c per lb	same	Mustard, ground.....	25 pc ad val	same	Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n e s, 3c per lb; and nuts of all kinds, n o p.....	2c per lb	same
Meats, fresh, n e s.....	3c per lb	same	Mustard, cake.....	15 pc ad val	same	Cocoanuts, n e s.....	\$1 per 100	same
Canned meats and canned poultry and game, extracts of meats and fluid beef not medicated, and soups.....	25 pc ad val	same	Sweet potatoes and yams.....	10c per bu	25 pc	Spices, viz., ginger and spices of all kinds, n e s, unground, 12½ pc ad val.		
Mutton and lamb, fresh.....	35 pc ad val	same	Tomatoes, fresh.....	20c per bu & 10 pc ad val	same	ground.....	25 pc ad val	same
Poultry and game, n o p.....	20 pc ad val	same	Tomatoes and other vegetables, including corn and baked beans, in cans or other packages, n e s, the weight of the cans or other packages to be included in the weight for duty.....	1½c per lb	same	Fine salt in bulk and coarse salt, n e s.....	5c per 100 lbs	same
Lard, lard compound, and similar substances, cotton-lene and animal stearine of all kinds, n e s.....	2c per lb	same	Pickles, sauces and catsups, including soy.....	35 pc ad val	same	Salt, n e s, in bags, barrels or other packages, the bags, barrels or other packages being the first coverings or inside packages to bear the same duty as if such packages or first coverings were imported empty.....	7½c pr 100 lbs	same
Tallow and stearic acid.....	20 pc ad val	same	Malt, upon entry for warehouse subject to excise regulations.....	15c per bu	same			
Beeswax.....	10 pc ad val	same	Extract of malt (non-alcoholic) for medicinal and baking purposes.....	25 pc ad val	same	<b>Iron and Manufactures Thereof.</b>		
Candles, n e s.....	25 pc ad val	same	Hops.....	6c per lb	same	Iron or steel, scrap, wrought, being waste or refuse, including punchings, cuttings or clippings of iron or steel plates or sheets having been in actual use, crop ends of tin plate, bars, bloom and rails, the same not having been in actual use, \$1.50 per ton. Nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured in rolling mills.....		\$4 per ton
Paraffine wax candles.....	50 pc ad val	4c per lb	Compressed yeast, in bulk or mass of not less than 50 lbs, 3c per lb; in packages weighing less than 50 lbs, 6c per lb, the weight of the package in the latter case to be included in the weight for duty.....	6c per lb	same	Iron in pigs, iron kedge, and cast, scrap iron.....	\$2.50 per ton	\$4 per ton
Soap, n e s, pearline and other soap powders, pumice, silver and mineral soaps, Sapolio and like articles.....	35 pc ad val	same	Yeast cakes and baking powders, the weight of the packages to be included in the weight for duty.....	6c per lb	same	Iron or steel ingots, cogged ingots, blooms and slabs, billets, unfinished, measuring in size not less than 10 united inches in circumference, puddled bars, loops or other forms less finished than iron or steel bars, but more advanced than pig-iron, except castings.....	\$4 per ton	\$5 per ton
Soap, common or laundry.....	1c per lb	same	Trees, viz., apple, cherries, peaches, pears, plums and quinces, of all kinds, and small peach trees, known as June buds.....	3c each	same	Rolled iron or steel angles, tees, beams, channels, girders, and other rolled shapes or sections, weighing less than 35 lbs per lineal yard, not punched, drilled or further manufactured than rolled, n p.....	\$7 per ton	35 pc but not less than 3 pc
Castile soap, mottled or white.....	2c per lb	same	Grape vines, gooseberries, raspberries, currants and rose bushes, fruit plants, n e s, and shade, lawn and ornamental trees, shrubs and plants.....	20 pc ad val	same	Rolled iron or steel angles, tees, beams, channels, joists, girders, sees, stars or other rolled shapes or trough, bridge, building or structural, rolled sections or shapes, not punctured, drilled or further manufactured than rolled, n e s, and flat eyed bar blanks not punched or drilled.....	15 pc ad val	12½ pc (with special rate for less than certain weight.)
Glue, liquid, powdered or sheet, and mucilage, gelatine and isinglass.....	25 pc ad val	same	Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n e s, the weight of the package to be included in the weight for duty.....	2c per lb	same			
Feathers, undressed.....	20 pc ad val	same	Cranberries, plums and quinces.....	25 pc ad val	same			
Feathers, n e s.....	30 pc ad val	same	Apples, dried, desiccated or evaporated, dates, figs and other dried, desiccated or evaporated fruits, n e s.....	25 pc ad val	same			
Eggs.....	3c per doz	5c per doz	Peaches, n o p, the weight of the packages to be included in the weight for duty.....	1c per lb	same			
Butter.....	4c per lb	same	Grapes.....	2c per lb	same			
Cheese.....	3c per lb	same	Jellies, jams and preserves, n e s.....	3½c per lb	same			
Condensed milk (weight of the package to be included in the weight for the duty)....	3½c per lb	same	Honey, in the comb or otherwise, and imitations thereof.....	3c per lb	same			
Condensed Coffee, with milk foods and all similar preparations.....	30 pc ad val	same	Tea and green coffee, n e s.....	10 pc ad val	same			
Apples, including the duty on the barrel.....	40c per bbl	same	Coffee, roasted or ground, when not imported direct from the country of growth and production.....	2c per lb & 10 pc ad val	same			
Beans.....	15c per bu	same						
Buckwheat.....	10c per bu	same						
Peas, n e s.....	10c per bu	same						
Potatoes, n e s.....	15c per bu	25 pc						
Rye.....	10c per bu	same						
Rye flour, including the duty on the barrel.....	50c per bbl	same						
Hay.....	\$2 per ton	same						
Vegetables, n o p.....	25 pc ad val	same						
Barley.....	30 pc ad val	same						
Dutiable breadstuffs, grain and flour and meal of all kinds, when damaged by water in transit, 20 pc ad val, upon the appraised value, such appraised value to be ascertained as provided by sections 58, 70, 71, 72, 73, 74, 75 and 76 of the customs act.....	4c per lb	same						
Buckwheat, meal or flour....	4c per lb	same						
Cornmeal, including the duty on the barrel.....	25c per bbl	40c per bbl						
Oats.....	10c per bu	same						
Oatmeal.....	20 pc ad val	same						
Rice, uncleaned, unhulled or paddy.....	3c per lb	3-10c per lb, but not less than 30 pc						
Rice, cleaned.....	1½c per lb	same						
Rice and sago flour and sago and tapioca.....	25 pc ad val	same						
Rice, when imported by makers of rice starch for use in their factories in making starch.....	4c per lb	same						
Wheat.....	12c per bu	15c per bu						
Wheat, flour, including the duty on the barrel.....	60c per bbl	75c per bbl						
Biscuits, not sweetened.....	25 pc ad val	same						
Biscuits, sweetened.....	27½ pc ad val	same						
Macaroni and vermicelli.....	25 pc ad val	same						