

Do not forget  
to file your

## Income Tax Return

on or before the 30th of April, 1920.

Dominion of Canada



Department of Finance

**ALL** persons residing in Canada, employed in Canada, or carrying on business in Canada, are liable to a tax on income, as follows:—

1. Every unmarried person, or widow, or widower, without dependants as defined by the Act, who during the calendar year 1919 received or earned \$1,000 or more.
2. All other individuals who during the calendar year 1919 received or earned \$2,000 or more.
3. Every corporation and joint stock company whose profits exceeded \$2,000 during the fiscal year ended in 1919.

**Forms** to be used in filing returns on or before the 30th of April, 1920.

**ALL INDIVIDUALS** other than farmers and ranchers must use **Form T 1**.

**FARMERS AND RANCHERS** must use **Form T 1A**.

**CORPORATIONS** and joint stock companies must use **Form T 2**.

### Penalty

Every person required to make a return, who fails to do so within the time limit, shall be subject to a penalty of Twenty-five per centum of the amount of the tax payable.

Any person, whether taxable, or otherwise, who fails to make a return or provide information duly required according to the provision of the Act, shall be liable on summary conviction to a penalty of \$100 for each day during which the default continues. Also any person making a false statement in any return or in any information required by the Minister, shall be liable, on summary conviction, to a penalty not exceeding \$10,000, or to six months' imprisonment or to both fine and imprisonment.

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### General Instructions.

Obtain Forms from the Inspectors or Assistant Inspectors of Taxation or from Postmasters.

Read carefully all instructions on Form before filling it in.

Prepay postage on letters and documents forwarded by mail to Inspectors of Taxation.

Make your returns promptly and avoid penalties.

Address **INSPECTOR OF TAXATION, LONDON, ONT.**

**R. W. BREADNER,**  
Commissioner of Taxation.

### TERRACES AND EROSION

**EFFECTIVE METHOD TO PREVENT WASHING OF SOIL.**

**Bench Terrace Used by Ancients—**  
By Ridge Plan It Is Possible to Eliminate Steep, Uncultivated Strips That Interfere With Farming Operations.

Terracing is the most effective method of preventing erosion. There are two distinct types of terraces—the bench terrace and the ridge terrace. A field of bench terraces resembles a series of benches or a flight of steps. Ridge terraces, as the name implies, are simply ridges of earth thrown up across the slopes of hillsides.

Of the two types the bench terrace is much the older. The ridge terrace has come into general use only during the last twenty-five years. Bench terraces for agricultural purposes were used by the ancients of Europe, Asia and South America. The ancient Peruvians in South America terraced the steep slopes of mountains, the walls of the terrace embankments being built of stone.

The bench terrace is essentially a steep-land terrace. Ridge terraces are much superior for lands of moderate slopes, as with them it is possible to



Method of Carrying Terrace Water Under a Roadway by Means of a Culvert.

eliminate the steep, uncultivated strips that interfere with farming operations and often are seed beds for weeds.

The bench terrace is usually built with the reversible hillside plough by which the soil is always thrown down the hill. This is done for a number of years until the bench becomes level or the slope of the bench is slightly reversed. A ridge of earth is kept at the outer edge of the bench to prevent the surface water from running from one bench to the next bench below. Bench terraces should be level; that is, they should have no fall along the direction of their length. Before the bench between the terrace embankments is made level by ploughing the soil down the slope, the surface water is held above the shoulder at the outer side of the bench. Part of the water may move off slowly to the ends of the terrace and the rest will either sink into the soil or evaporate. A heavy sod should be kept on the shoulder and embankment to prevent erosion should the shoulder be overtopped due to heavy rain.

When a bench terrace is first started, the shoulder should be built about one foot high and three feet wide at the base. These dimensions can be reduced some as the levelling down of the bench proceeds. When the bench has become level it is only necessary to maintain a small shoulder about one-half foot high at the outer side of the bench. This will prevent possible damage to the terrace due to an excessively heavy rain. The distance between the terraces is governed by the vertical distance or drop and not by the distance along the surface of the ground. The distance along the surface of the ground will be different for different slopes of the land where the same vertical distance between the terraces is used.

The proper drop or vertical distance between bench terraces depends largely on how much care and attention is given to the terraces, the greater the drop the more care required. The greater the drop the higher will be the embankment, and it is much more difficult to maintain a high than a low embankment. The best practice indicates that the drop between bench terraces should never be less than three feet nor more than six feet, although a drop of eight feet has been used successfully on steep slopes where the terraces are carefully maintained.

**Women and Asthma.**—Women are numbered among the sufferers from asthma by the countless thousands. In every climate they will be found, helpless in the grip of this relentless disease unless they have availed themselves of the proper remedy. Dr. J. D. Kellogg's Asthma Remedy, despite its assurance of benefit, costs so little that it is within reach of all. It is the national remedy for asthma, far removed from the class of doubtful and experimental preparations. Your dealer can supply it.

**Guide-Advocate Want Ads.**—cost little but are read by everyone. Use them.

As a vermifuge there is nothing so potent as Mother Graves' Worm Expeller, and it can be given to the most delicate child without fear of injury to the constitution.

### A "DEMOUNTABLE SHIP."

**Strange Vessel Will Be Built of Its Own Cargo.**

The brain of the well-known Canadian financier, John Arbuthnot, of Victoria, B.C., has conceived a new type of ship for the transportation of vast quantities of lumber. He has labelled it the "demountable ship" and it will be about the most weird craft that ever sailed the Seven Seas. In reality it will be nothing more than a huge raft, built up in the shape of a boat with the cargo itself. Two gasoline engines will propel the craft, aided by sails spread from four masts, stepped in the cargo.

The first ship of this novel type is now being constructed on the Pacific coast and is destined for Australia. Its voyage across the boisterous Pacific will be watched with great interest. If it proves a success other craft will follow, in which event the process of shipping lumber offshore will be revolutionized. The fact that Lloyd's has decided to take a risk and insure the craft seems to augur well for its success.

Mr. Arbuthnot designed the ship in order to overcome the shortage of tonnage and also the high freight rates, which are the bugbear of the lumber industry at the present time.

The first of Mr. Arbuthnot's demountable ships will be 250 feet long, with a beam of 60 feet, and a depth of 25 feet. It will contain 5,000,000 feet of lumber. It is the designer's ultimate hope that a 600 feet in length and containing 10,000,000 feet of lumber, will be constructed.

The vessel can be completely built in the water. With the first ship, however, Mr. Arbuthnot has decided to begin it on an improvised slip on a beach adjacent to a mill and after getting it shaped to launch it and carry on the construction. The ship will be flat-bottomed and will have three keels, the main keel running the entire length of the ship, and the other two keels about three quarters the length. On the keels large crosswise timbers will be bolted closely together. Then will follow eight layers of timbers running the entire length of the ship on top of which will come another layer of crosswise timbers. Iron rods will be run from the keels to this layer of cross timbers and other rods will be driven through the cargo from side to side. In this manner the rigidity of the craft will be obtained. By extending the length of the timbers beyond the perpendiculars the necessary overhang for the clipper bow and stern is obtained.

The two gasoline engines will develop about 1,500 horsepower, and it is expected that in favorable weather the ship will make about seven knots an hour.

As soon as the ship reaches her destination she will be taken to pieces. The lumber will be cut into marketable sizes. The engines, rigging, bolts, chains, rods and cabin fixtures will be sent back to the port where the ship was built for use in the construction of another craft.

Mr. Arbuthnot says that the loss of timber through the necessary borings made in the cargo will be only a fraction of one per cent. On the other hand, he says, that there will be an enormous saving in the cost of shipping lumber.

### What Is a Billion?

In Great Britain and Germany a billion is a million millions (1,000,000,000,000). In Canada and the United States the French billion is used—one thousand millions (1,000,000,000). The French "million" and "billion" are of equal value. In France and America, the English billion is called a trillion, the English trillion a quintillion, the English quadrillion a septillion, and the English quintillion a nonillion, as shown by the following table, the first column of which gives the number of noughts that follow the figure "1," when the amounts are given in figures:

French.	English.
6 Million	Million
9 Billion	Thousand Million
12 Trillion	Billion
15 Quadrillion	Thousand Billion
18 Quintillion	Trillion
21 Sextillion	Thousand Trillion
24 Septillion	Quadrillion
27 Octillion	Thousand Quadrillion
30 Nonillion	Quintillion
33 Decillion	Thousand Quintillion

You will observe that in the French system each denomination is a thousand times the preceding one, while in the English system, the trillion is a million times a billion, a quadrillion a million times a trillion, etc. Hence the English quintillion is a million million times as much as the French quintillion.

**No one need endure the agony of corns with Holloway's Corn Cure at hand to remove them.**

**Thedford band has re-organized with Mr. Willis of Parkhill as leader.**

**Small but Potent.**—Parlee's Vegetable Pills are small, but they are effective in action. Their fine qualities as a corrector of stomach troubles are known to thousands and they are in constant demand everywhere by those who know what a safe and simple remedy they are. They need no introduction to those acquainted with them, but to those who may not know them they are presented as the best preparation on the market for disorders of the stomach.

# MOLINE

## UNIVERSAL TRACTOR

## A Real One-Man Outfit

### MAKE MONEY BY SEEING THIS TRACTOR NOW

**RIGHT NOW** is the time to decide on your Tractor. It will mean hundreds of dollars in this year's crop. It would pay you to go a hundred miles to see the MOLINE. How much more it will pay you to come and see it here! Give us a call—we'll both appreciate it.

**J. O. BRUSH, Warwick Village.**

