CURRENT COMMENT

THE BUSINESS PROFITS TAX.

To put a premium on vice is admittedly bad business, but it is continually done, and is even made a policy of on e sole acore that the virtuous can stand it. The monkeys are said to escape work by refusing to talk, knowing that if they began to speak they would immediately be made to work. There is a systematic policy of making monkeys of us all adopted in many departments of Government, which works out in an entirely detrimental manner economically, socially, nationally. Probably it is more felt in our assessment methods than anywhere. If a man paints his house or barn, or puts in a bath or spends his money in any other way likely to benefit the neighborhood as well as himself, he assessor at once sticks an extra sum on his assessment. The same principle is behind the business profits tax, which becomes a premium on dishonesty to begin with, and on poor business methods generally. The more enterprising, the more productive, the more efficient and the better managed a business may be, the heavier is the penalty that falls upon it. The result is to curb all business activity, to repress enterprise and to discourage the efforts of those upon whom the success and the welfare of the nation chiefly depend. It is generally admitted that those who are best able to bear the burden of the nation should bear their fair share ,and they have rarely shown unwillingness to bear more than their exact share. But there comes a point when the imposition may become prohibitive, and automatically destructive of fundamental business interests. It is felt that this point has been reached in the business profits tax, which as a war measure and in times of extremity, was acquiesced in, but which in times of peace, of reconstruction, of returning equilibrium, of precarious commercial adventures, invites frustration if not disaster. The reaction after war naturally cre tes a period of depression and the effort of the business profits tax in such conditions is distinctly discouraging, when a stimulating policy is required instead of the reverse. This operates in turn in the vicious circle of lowering production, which increases unemployment, retards the return to lower prices, and maintains the high cost of living. Other objections may be found in its discriminatory application. Concerns employing less than a specified capital escape the levy. Manufacturers have to pay while agriculture contributes nothing. The Government carries off the profit which in a well-managed business is carried to reserve, but in the seasons of slacker trade the Government makes no contribution to the straitened resources, or towards balancing a possible deficit. In the United States the recent financial situation has made it impossible to collect some of these taxes where estimated revenue had failed to materialize. It is obvious that where there is embarrassment of this description through the collection of surplus profits by the Government and the consequent extinction of reserve capital that the tax is a decided detriment to business. The alternative is the sales tax, and on another occasion it can be shown that there are advantages in this method of raising necessary revenue which the profits tax cannot claim, and without any of its corresponding evils.

BETTER BREEDING NEEDED.

Ontario stock men are learning that the advantage of turning off only good beef animals is one that cannot be over-rated. Poor quality stock brings only low prices, and well-sired stock counts on the market every time for the highest rates. When a farmer is feeding his raw stuff it makes a big difference to him whether he is putting it into a good skin. In the one case he gets full value for his pains. In the other he is scraping through with losses which might be avoided. It is still a difficult matter in some districts to convince farmers that good stock whether cattle, hogs, horses sheep or poultry, pays better than the nondescript and mongrel stock into which some are content to shovel their feed. This is true of milk as well as of beef and means that more attention should be paid to breeding. Ample information and assistance is given in this respect by the O. A. C. and the Department of Agriculture. A Bulletin (No. 281) has recently been issued by the Department which can and should be had by every farmer who thinks a cow worth keeping. A scrub bull is defined on page 9 (with an illustration) as one whose mission is "to eat as much as possible without giving any returns either in the production of beef or milk." We do not imagine that the Minister of Agriculture will guarantee that even a pure-bred bull will produce milk, but the department evidently includes Irish bulls in its province. The meaning is clear, however. The scrub bull is "a sure getter of inferior calves, thus keeping our average live stock shipments in the lower grades." A full consideration of scrub, grade, and pure-bred cattle is given in this bulletin, plentifully illustrating Angus, Shorthorn, Hereford, Ayshire, Jersey, Holstein, Guernsey and other breeds. To farmers who cannot own a pure-bred sire themselves and who wish to get a better bull the advice is given to "form a club and get a pure-bred sire. Give the calf a fair start to make you money. Put a sign on your gate if you have one, "Pure-bred bull used on this farm." Better bulls bring better calves. A good bull is cheaper at any price than a scrub as a gift. The quickest, surest and least expensive way to improve a herd is by the use of a high-class pure-bred sire." Argentina is beating Canada in the meat market because she has better bulls.

ENCOURAGING CENTRAL EUROP TRADE.

Both Great Britain and the United States are finding that wealth in a pauper world is of little use. Gamblers will "stake" a penniless friend for the fun of winning back the stake. There is a little more urgency, however, behind the policies that are being adopted in London and Washington to encourage trad with the war-devastated nations. The point of chief moment which will nevertheless probably be lost sight of, is that the world cannot get along without any of its members. The "desperate remedy" as it is called, being considered in London was suggested at the International Financial Congress last September in Brussels by Ter Meulen, a Northerlander. It is an arrangement for long time credits to the central European nations to enable them to purchase merchandise, with a provision for insurance as a protection for the vendors. There does not appear to be anything very desperate about this device. Insurance is as old as the mercantile marine for the protection of those who take necessary risks, and it is the measure that makes sea-traffic so stable and profitable. Insurance is merely a distribution of risk, and if credit is reasonably warranted in central Europe the device of insurance is justifiable. Great Britain must have markets if her industries are not to become extinct. The demand in Austria, Poland and other countries is imperative, but until their currency regains its value only some special credit will enable merchandise to be sold to them. The United States proposes to take another method of accomplishing the same purpose. Exports to European countries are to be stimulated by discounting paper for exporters and banks financing export business, and by guaranteeing bills, notes and other paper of foreign buyers. This discounting is to be done through the recently revived war finance corporation which has to its credit at present $375,000,000. The corporation is in fact a big insurance company for United States business in Europe, and the Government is prepared to back it up to a thousand million dollars. In both cases undoubtedly only good business will be encouraged, and the "health" of the risk will be as carefully investigated as is usual in banking transactions. But there will be a little larger latitude than is usually the case. It is probable that no more risks will be taken, if as much than in the case of any ordinary foreign loan. There can be no permanent revival of business until the international trade currents are all flowing at their normal rate. It will be remembered that Canada took a flyer in Roumanian trade some time ago, and no harm came of it. Up to a reasonable point, enterprise in dealing with the war-worn nations will be amply rewarded.

THREE GREAT WATERLOO MEN.

Dr. A. S. Vogt, the great conductor of the Mendelssohn choir before the war, and the only man in Canada mentioned for the O. M., spent New Year's Day in Elmira, celebrating the 90th birthday of his mother, who was born in Berne, Switzerland, on New Year's Day, 1831. She came to Canada in 1834 with he parents, who were amongst the founders of Preston. Mrs. Vogt maintains a lively interest in the affairs of Elmira, and rejoices in the distinguished career of her son. Two other distinguished men were born in the same parish, practically as Dr. Vogt. One of these is the eminent painter, Carl Ahrens. As a painter of trees he stands unrivalled. The collection of his pictures made by the late Major-General Mercer, now in the possession of his brother, Fred Mercer, of Toronto, is one of the great artistic possessions of Canada. Waldemar Tonner, the well-known companion of Francis Grierson, the celebrated essayist, and an art connoisseur familiar with all the great art galleries of Europe, was amazed when he saw the Mercer collection. "I did not know there was anything in America like this," he said. "Why, he is the greatest tree-painter alive. There is no one in Europe can equal this. I'm not sure that there ever was." This spontaneous testimony from an unbiassed critic is interesting as a parallel to the pre-eminence given by all competent critics, American or European, to Dr. Vogt as a choral conductor, in the excelcissima days before the war, when the great Mendelssohn Choir was ready to proceed to Europe and conquer the musical world there. The third genius from Waterloo County is Sir Adam Beck, and he is too well-known to need comment. These are a great trio for one locality to produce, and they are a forecast of what Canada will do in the world of art and science in days to come.

SUGGESTS BORDEN AS GOV.-GENERAL.

In a letter to an Ottawa paper, John S. Ewart, K.C., suggests the appointment of Sir Robert Borden as Governor-General of Canada. "He has done a great deal of hard, conscientious work in the service of Canada," Mr. Ewart remarks, "and has well earned the right to be her first viceroy."

Mr. Ewart adds that he proposed Sir Wilfrid Laurier as Governor-General when Sir Wilfrid was alive but out of office.

THE HOME GARDEN

PLANNING FOR SPRING AND SUMMER WORK.

The successful gardener must consider these things when planning the season's work: Rotating the crops, the most profitable vegetables to sow for succession, the most suitable position for such as should have lots of moisture, and many other little details which, if properly planned, help to make the season's work successful.

In planning the garden for the season, why have row after row of beans and peas if the produce cannot all be used while in perfect condition? If the surplus can be disposed of at a profit it is all right.

Planting for home use requires careful figuring, except where accurate notes have been kept in conjunction with the garden plan. The plan gives the length of rows, while the diary should contain the dates of picking, quantities and totals.

Demand should regulate the supply and so determinte if a thirty-foot row of, for instance, early beans will be sufficient for a given period. Succession sowings must also have consideration, but aim at not overlapping or having too many varieties reaching maturity at the same time, unless the surplus can be canned.

Crop rotation is most important to keep the garden up to a full production stand. No given species should occupy the same ground in successive years.

Rotation of crops should be very carefully regulated in order to avoid to some extent certain insect enemies which prey on some crops, causing serious injury if grown more than one year on the same piece of ground. This also applies to fungous diseases. Some crops take from the soil certain elements of plant food in different proportions to others, and if grown in successive years without change of location these elements will in time become exhausted and the crops will naturally suffer. By changing the location each year the new crop requiring other food may be expected to flourish. Peas and beans, which draw their nitrogen requirements from the air, are what we may term nitrogen-producing crops, and so do not require nitrogen in a direct form when fertilizing the ground. On the other hand, cabbage, corn, and practically all other vegetables which consume nitrogen can with great advantage be grown after the legume crops, peas and beans.

Exceptions to the Rule.

An exception to this practice of crop rotation is the onion crop. In some gardens onions have been grown for ten or more years on the same plot and with unfailing success, but these gardens are not visited by the onion fly. Where the onion fly is at all troublesome the ground must be changed each year. The pole bean is another crop which may be grown for a few years on the same plot, always provided the resulting crop continues to be satisfactory.

The pests by which our crops are liable to be attacked hibernate in a dormant state over winter, and naturally in the soil in close proximity to where they worked during the summer. It is obvious that plants liable to the attacks of certain parasites should be given fresh sites each year.

When club root once secures a foothold and nothing is done to eradicate the germs, it is useless to grow cabbage, cauliflower or other members of this family. The presence of the fungus may be observed by a swelling of the roots, which afterward become full of a slimy matter. Spraying is unavailable for this pest, but it can to a great extent be prevented by the free use of quicklime worked into the soil surface sometimes before the plants are set out. In purchasing cabbage plants discard and burn any which show insipient swelling about the roots.

Certain species of fungi play havoc with the potato crop, some attacking the plant underground, such as the dreaded wart disease. For this trouble the ground must be changed, and fresh immune tubers purchased for planting.

Stable manure is a well-balanced plant food, most beneficial in adding humus and therefore greatly improving the mechanical condition of soils. Where the ground has been heavily manured in the past, it may for a number of years continue to yield fair crops by the judicious use of commercial fertilizers, but fertilizers do not assist the mechanical condition, so in time the returns will fall away unless something is done to replace animal manures.

Gardeners should grow green crops to turn under, or collect the rubbish, which may be turned into material suitable for digging into the soil.

All weeds should be collected and put into fairly deep holes with other decayed rubbish, and if the washing water, containing soapsuds, is poured over them, decay will soon set in.

The Value of Wood Ashes.

Leaves, when well rooted, are worth even more than manure. If treated as advised for the garden weeds, they will decay very quickly. Those who make a bonfire of garden rubbish should save the ashes; they are valuable for many crops.

THE MARKETS AT A GLANCE

Generally speaking, business continues with the improved feeling that was manifest at the beginning of the year. Some shading downward is noted on some lines, but for the most part prices are steady. Wholesalers and manufacturers report that sales for the first week in the new year compare with favorably with other years, and are greater than they have been for several months past.

Montreal.—Quotations on hogs advanced towards the latter part of last week but the bigger offerings this week have resulted in quotations coming back to where they were one week ago. Packers state that lower quotations may be expected on live hogs in the near future, and this will have an effect on the whole pork market. In the meantime prices remain unchanged. The trade in lard and shortening is quiet. Both butter and cheese show more strength this week with smaller supplies of butter on hand and a bigger demand for export. The feature of the market is the lower prices quoted on eggs as a result of the bigger production and the larger receipts on the market. Easier prices are quoted on chickens. In the provision market there are many reductions in prices as a result of a price-cutting scheme on the part of a number of local wholesalers. Flour was reduced 20 cents a barrel towards the latter part of last week, but the wheat market has strengthened up this week with a stronger feeling for flour.

Toronto.—Business in wholesale circles has a more cheerful tone. Sales have been more frequent and orders are for larger quantities than for some months past. This increased activity is undoubtedly due to the fact that retailers' stocks have been reduced to as low a point as possible. The markets are gradually becoming stabilized, and with the buying movement increasing, business conditions should be well on the road to normal. There are no new developments in refined sugar. Lack of export orders both in Canada and the United States for evaporated apples is said to be the reason that evaporated apples are offered at the present prices, which are fifty per cent. lower than last year. Evaporated apple manufacturers claim that present prices are less than the cost of production. Beans are easy under an active demand. Onions are a drug on the market and prices are easier. Potatoes and other vegetables are dull at unchanged prices.

THE COUNTRY BOY S CREED

I believe that the country which God made is more beautiful than the city which man made; that life out of doors and in touch with the earth is the natural life of man. I believe that work is work wherever I find it, but that work with Nature is more inspiring than work with the most intricate machine. I believe that the dignity of labor depends not on what you do, but how you do it; that opportunity comes to a boy on the farm as often as to a boy in the city; that life is larger and freer and happier on the farm than in town; that my success depends not upon my dreams, but upon what I actually do—not upon luck but upon pluck. I believe in working when you work, and playing when you play, and in giving and demanding a square deal in every act of life.

Edward Osgood Grover.

Public Health Talks

(By Dr. J. J. Middleton)

Provincial Board of Health.

Questions Pertaining to Medical Subjects Will Be Answered in This Paper If Letters Are Sent to Dr. J. J. Middleton, Parliament Buildings, Toronto.

The dangers from milk-borne diseases, such as tuberculosis, are such a constant menace to health, that the necessity of pasteurizing all milk with the exception of "certified," is becoming increasingly apparent. The New York Milk Commission has recently recommended that no other milk be sold to the public except certified milk and pasteurized milk, and the same recommendation should apply to Ontario.

When a mik supply is certified, it means that every known precaution has been taken to keep it pure, and to prevent its contamination. The milk is obtained from cows that are tuberculin-tested and safeguarded by a very close veterinary inspection; there is a medical inspection of the employees, sanitary inspection of the dairy, and testing of the milk for bacteria.

"Pasteurization" is a process of heating milk at a moderate temperature for a short time, so that any germs it may contain may be killed off without destroying vitamines and other beneficial constituents of fresh milk. Pasteurization may be defined as the exposure of milk (previously cleansed by filtratin or centrifugalization) to a temperature not iously cleansed by filtration or cengrees F., for a short period, and then rapidly cooling it to a temperature as much below 15 degrees C or 59 degrees F. as possible.

How To Do It.

Where pasteurized milk cannot be purchased or where for other reasons it is desirable to pasteurize milk at home the process can easily be performed without special apparatus, as follows:

Take a deep saucepan, fit in at the bottom a piece of wood about half an inch thick, and broad enough for two half-pint bottles to stand upon; place the bottle or bottles containing the milk, and stoppered, within the saucepan, and when the water comes to the boil remove the saucepan and set it aside for fifteen minutes. Then take it to the sink and put it under the cold water tap so that the hot water gets rapidly replaced by cold. Keep the bottle in water till a meal has been prepared. By this method the micro-organisms which are capable of being cultivated on artificial media can be reduced to less than five per cent. of those which can be cultivated from the original milk; the fermentation bacteria can be destroyed or inhabited so as to delay the natural souring of the milk some twelve to twenty-four hours, the milk meanwhile keeping perfectly wholesome. Pasteurization will also destroy the specific organisms of tuberculosis, diphtheria, enteric fever, cholera, dysentery and diarrhoea. It is therefore a valuable measure of protection against the recurrence of those milk-borne outbreaks which figure in the epidemic records of this country.

Tests For Cleanliness.

One objection in the past to pasteurization was that it was a substitute for cleanliness. It was claimed that farmers and dealers would be inclined to be lax in their efforts to keep the milk supply clean and pure, if they knew that the milk was afterwards to be pasteurized. Such laxity can be entirely controlled by testing the raw milk before it is pasteurized, and keeping it up to a certain definite standard of purity. Anything below this standard will indicate that the milk is of questionable purity and cannot be recommended.

It is the duty of Public Health authorities to educate both the consumer and the dealer to the danger of non-pasteurized milk, and the liability of milk-borne diseases being conveyed by it. The quickest and most effective form of education is, of course, an epidemic, as in Poughkeepsie, New York, where a few years ago a serious epidemic of scarlet fever broke out due to unpasteurized milk. This at once started an agitation which resulted in Poughkeepsie adopting ordinances compelling the pasteurization of all milk with the exception of "certified."

It certainly seems too bad that we must wait for epidemics to stimulate public interest in such matters, but at the present time this seems the only route by which drastic and up-to-date milk legislation is brought about. Education however, we hope will change this point of view and show the value of prevention of epidemics rather than their cure.

STRAWBERRIES ARE MONEY MAKERS

By Chesla C. Sherlock.

No ordinary farm crop is so productive and so profitable as strawberries. Where a plot of ground is available they will be found to earn a higher profit for the capital invested than anything else that might be grown upon the land.

Success with strawberries depends primarily upon the variety planted and the manner in which the seed bed has been prepared for the plants. Strawberries are heavy feeders and they require an enormous amount of available plant food. This does not mean, however, that heavy soils are essential to success with them. Some of the best strawberry growing sections are found in comparatively light soils.

The best plant food that can be supplied is ordinary barnyard manure and it should be put on as heavily as possible. Some growers advocate up to 18 tons of manure to the acre each season, depending upon the normal fertility of the soil. You cannot get the strawberry bed too rich.

The manure should be thoroughly mixed with the soil by plowing, disking and harrowing before the plants are set out. The variety to be planted must depend upon local conditions, if for market, and upon personal whim if for home use. The ever-bearing varieties are doubtless a success, but to the average market grower they are undesirable for the reason that most growers prefer to have their crop matured all at once in order to simplify the labor problem. Where only a small market plantation is contemplated, however, the ever bearers may be found the most profitable as they will give one berries to sell out of season when prices are higher.

Much of the success will depend upon the system of planting adopted. There are three general methods. The single row, the double or matted row and the hill system. The method used plays an important part as to the number of plants needed to the acre. In the single row the rows are three feet apart and the plants set two feet apart in the row. Seven thousand plants are necessary to the acre under this method of planting.

For the double or matted row, the plants are set two feet apart in rows and the rows are three and one-half feet apart. The original plants are each allowed to make six runner plants, two of which are layered on opposite sides of the mother plant in line with the row and the other four are layered two on each side of the plant in the space between the rows. This gives three distinct rows. Six thousand plants are necessary under this system for each acre planted. Under the hill system, fourteen thousand plants are needed to the acre, and they are set 30 by 15 inches apart.

The matted row is the most popular with the commercial growers, while the single row meets with the most favor among home gardeners. The time to set out the plants is in early spring just before the spring rains, if possible. After the plants have become established and before the hot weather sets in, straw mulching between the rows is advisable, in order to keep down the weeds as much as possible and conserve the moisture content in the soil. Strawberries require an abundance of moisture in order to thrive.

The ever-bearing varieties will fruit the first season, generally in midsummer, but the common varieties should be discouraged in this by pinching off the bloom. Indeed, growers advocate this for all varieties.

The profits which can be earned from strawberries depend upon the season and the locality, but in an ordinary season a grower of my acquaintance has averaged a net return of $600 from a patch slightly in excess of one acre in size during the past two seasons. He pays school children 3 cents per box cost to pick the berries and as fast as they are picked they are taken to town and shipped to the neighboring city.

SIGN OF THE CRESCENT

Has No Symbolization in Religion of Turkey or the Orient.

Although it adorns the great mosques in Constantinople the crescent has no symbolization in the religion of Turkey or the Orient. Its history dates back to the days of Philip of Macedon, when he made an attack on what was then known as Byzantium. It was a night attack, and his troops had crept close to the city when a new moon broke from the clouds, and its faint light uncovered to the city's guards the enemy. The alarm was given, and the attack failed. The new moon at once became a very popular symbol, and it was attached to everything in the way of garments, jewelry and erected in public squares. The Turks captured Byzantium, or Constinople, from the Greeks in 1453, and finding the crescent everywhere they supposed it had some peculiar power, and promptly adopted it both for its possible magic and as a sign that their arms had been victorious.

GROWTH OF LIFE INSURANCE.

T. A. Dark, assistant manager and actuary of the Excelsior, estimates new life business in 1920 at $[illegible] 000,000; this is a substantial increase over the figure of $524,000,000 in 1919, but the increase is not as great as that year's increase over the 1918 figure of $313,000,000. Business in force is now estimated at $2,637,000,000, compared with $2,187,000,800 at the end of 1919. The improvement in mortality is shown by the following comparison of death rates per 1,000: 1915, 8.8; 1916, 10.6; 1917, 11.1; 1918, 14.1; 1919, 8.3; 1920, 8.2.

NEW USE FOR X-RAY.

Among the new uses of X-rays foreshadowed by Major G. W. C. Kaye in a lecture at the Royal Institution were the taking of finger-prints in connection with criminal investigation, and the testing of championship golf balls in order to determine that they had a perfectly symmetrical centre.