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Ask your dealer to show you Palmer-McLellan Farm Boots in their many sizes and shapes, or write PALMER-McLELLAN SHOEBACK CO., LIMITED, FREDERICTON, N.B.

LAWN GRASS

CARTER'S CHOICE EVERGREEN LAWN GRASS SEED.

To quickly secure a permanent, rich, green grassy carpet sow our Evergreen mixture. It is the purest, cleanest and heaviest Lawn Grass Seed offered. No weed seeds. A beautiful lawn can be made in six or eight weeks by sowing this mixture. Quantity required per acre (4,840 square yards) 80 lbs., or for 20x20, 1 lb. 35c., postpaid 40c.

Our own Grass Seed is American grown. The different grasses composing the Mixture are imported separately and blended in the proportions and after the formula of a celebrated American Lawn Maker.

On nearly all lawns there are unsightly bare spots under shade of trees, which have baffled all efforts to get into grass. With this mixture there need be no further difficulty. It is a combination of lime, dwarf-growing, evergreen varieties, hardy, and will stand a long season of dry weather. The ground for a new lawn should be a rich, mellow soil, perfectly free from weeds. Sow the seeds as early in the spring as possible, roll the ground perfectly level; the grass should be cut often and never allowed to attain a length of over three inches.

Carter & Co. Limited.

Eastern Guardian

"MEETING TONIGHT" — Rev. Clarence McKinnon will speak in St. Patrick's Hall, Souris, tonight.

"Dr. CLARENCE McKINNON will address an educational meeting in the Presbyterian Church at Souris this evening. Everybody welcome. 9:20.

"ST. ANDREW'S CHURCH, Montague, Sunday, May 2nd, Rev. J. D. MacKenzie will preach at both services, Sunday School and Bible Classes 10 a. m. Special music will be rendered including a solo by Miss Wightman, and a male quartette. All are invited.

EASTERN PERSONALS

"Principal Clarence McKinnon will speak in St. Patrick's Hall, Souris, tonight.

The Fox Taxes

Continued From Page Four.

fall being worth relatively more than the live foxes. Ordinarily a producing animal of good quality is worth many times more than the animal is worth for any other purpose, but so few are starting in the ranching of foxes at present, the price is low. Why? Because the business under present conditions is generally unprofitable. Probably seventy-five per cent of the companies pay no dividends. The number of course is increasing but slowly, and the policy of the Government to allow the companies freedom from taxes on the increase of the number of their breeders was adopted so that their earning powers would be enlarged and was wise in every respect. Any other policy might have discouraged those who stood by the business and a general ruin would have been the result.

The conditions faced by the fox men generally made them study the case to find the best plan to follow. The limit of size of a ranch for one man to superintend is fixed at about fifty pairs; a larger number cannot safely be taken care of, and a smaller number will not warrant the expense of keeping, except of course, small ranches can be and are profitably handled by individual owners who carry on other lines of work, farming, etc., and to them the fifty pen limit does not apply.

The fifty pen ranch must include a few acres of land, ranch pens, dwelling, for keeper, and other buildings, in all an expenditure of say, \$10,000 and if the foxes are valued at last year's selling price \$300 per pair, the valuation for taxation under the proposed Act on foxes and ranch would be \$50,000.

But, we must take business as it is, and few ranches of this size are capitalized at less than \$250,000 and the whole case must be treated according to present conditions.

I wish now to deal with the proposed tax act and the suggestion made to the government by the fox men. The fox men offer to pay two per cent on the net annual profits as a fair tax. The government propose levying a sliding scale, charge from one per cent to ten per cent on the profits, according to the size of the company, and when they make no profits, they levy a tax of one half of one per cent on the capital. Thus in any year a company falls to have profits, the capital is clipped to the extent of the tax, but when they are fortunate and have a good year, the government steps in and demands a share of that up to ten per cent. "Heads, I win, tails, you lose." A ranch of fifty pairs does well to save 80 pups in a year and if they sell them at an average of \$300 each, it will be a high average. Very few ranches can raise these pups at less than \$100 each, whilst the great majority are above that.

FOX MENS PLAN OF TAXES

Say 80 pups at \$200 net will give \$16,000

Then taxes to be deducted on increase would be \$320 and that on the ranch \$10,000 at 1/2 of 1 per cent. 50 a total of 370

Balance \$15,630
 Dividend on \$250,000 at 6 per cent. 15,000
 Amt. over \$ 630

THE GOVERNMENT'S PLAN

Say 80 pups at \$200 net Less taxes eight per cent on \$16,000 \$1280 Tax on ranch 50 1330

Will allow a dividend of 5 per cent. 12,500

Amt. over 2,170

Thus the amount over is less than one per cent on the capital and out of that Federal taxes must be paid, also salary of Manager, incidentals and losses. This will be the result for a good year, which is about three years out of five. It will thus give the shareholders 3 per cent of an average dividend yearly, not too much surely.

As a fox man having wide knowledge of the conditions of the local companies, I say that the above statement represents conditions better than the average, for few of the companies organized before the war have so far got a pair of foxes to show for every \$5,000 of their paid up stock.

Our fox men are up against another difficulty. They are selling breeders at less than pet values early in the season to have room for their own breeders and these cheap breeders are going elsewhere to become competitors against our highly capitalizing companies. The government can have a revenue of \$370 from a 50 pen ranch as the foxmen offer, but they want \$1230 a year from such a company whilst it lasts. But from the tone of Mr. Johnston's remarks, the sooner the business is killed the better.

One word in conclusion.—Mr. Johnston treats the foxmen as if they were a gang of robbers. There is some dishonesty in the business as in any other, and at the beginning, the boom was taken advantage of, no doubt, but as a rule the men who are standing by the business today are doing so at losses to themselves in order to rescue the small investments of the thousands of our people who put their small earnings in it before the war. It is certainly discouraging to have the government step in now when there is some hope of recovery, and deliberately plunder the business in order that others may be saved from paying their reasonable portion of taxation.

I am, Sir, &c. FOX MAN.

To The Rural Teacher of the Province

Fellow Teachers.—I have just read an article in the Guardian signed, "E. Pluribus Unum," that I am fully in sympathy with, but I cannot say that I agree with all he says although I fully agree with his remedy, and that is for every teacher in the province to join the Union to a man.

I fail to see where there is anything to be gained by abusing the Government. In my humble opinion we teachers are to blame absolutely, and we have the remedy in our own hands, no pay, no work. As it is today, our parents have to clothe us; for all we get from the government will not any more than pay our board. In my opinion no first class male teacher can afford to teach for less than \$1,500 a year, if he does, he is wasting his time. First class female teacher \$1,200. Second class male teacher \$1,200. Second class female \$1,000 and we can get this in other lines of work.

I do not like to make comparisons, but I trust you will pardon me for making just one: a young man spends three terms in P. W. C. If he boards in a hotel, he will have to pay from \$7.00 to \$9.00 a week for board, besides books and other expenses, when through he is offered not more than enough to pay his board. Now we have conductors on the island, who have not spent very much time in college, and who are drawing a salary of from \$200 to \$300 a month. Could there be anything more absurd thought of? And where is the encouragement to young men and women to take an interest in the teaching profession? I think I have made it plain (both before we can accomplish anything) it will be really necessary to join the Union one and all, and agree upon concerted action. Surely we have all learned by now, that there is nothing to be gained by writing or talking and we all see the power of organized labor? No men working for the same government, one a graduate of the best college in the province, getting \$300 or \$400 a year; the other possibly a graduate of no college drawing \$3,600 a year. Pray tell me where is the inducement for young men and women to spend one, two and three years of study in P. W. C. and then be treated in this fashion? Where would the laboring man be today, if it were not for Unions? Mechanics who are drawing \$8 to \$10 a day, would be working for \$2 a day if it were not for organized labor. And as the purchasing power of a dollar today is not more than 22 1/2 cents, you cannot buy a pair of good boots for less than \$10 or \$12, and a suit of clothes for \$60 to \$75 and our best teach-

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 worthy to grace your table

LISTENING beneath the mellow touch of stately candles, catching the ruddy lights of rich mahogany, sparkling over the lacy patterns spread by snowy tea sets, fine silverware gives charm to hospitality—it helps you entertain; it helps to make a home; it fascinates and charms through all the years.

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ers in the rural districts paid \$300 or \$400 a year. How is the teacher to live?

I am Sir, etc., A believer in Organized Labor.

WHITHER ARE WE DRIEING

Sir:—I was quite pleased to read your remarks in this morning's issue of your paper under the heading, "Whither are we drifting?" and I hope they will be taken to heart, especially by our clergy. Present conditions and the future prospects of this unsettled world should be taken into consideration by all our people. Extravagant living and unnecessary eating, drinking, dancing and amusements which our people all over the province are daily indulging in, would, in my opinion, be brought to an end, until such time as there may be seen some improvement in the High Cost of Living; if not, surely we shall suffer for present extravagance. The cost of entertainments now being indulged in, is a matter every right thinking and observant person should take into considera-

tion, as it is waste and nothing else for which we shall suffer. There is no real excuse for the present excessing and unnecessary feeding, which is being carried on in this island.

I am, Sir, etc., OBSERVER. May 20th, 1920.

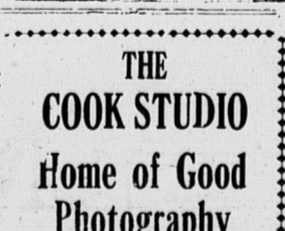
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