

t is; we have no hard feelings towards the birds that gave us \$130 worth of eggs in thirty-one days, and we feel very sure not many readers of *Farm-Poultry* can beat that record.

We have 90 year-old fowls, and 290 pullets, and their total egg-yield for each day was:

Dec. 1.....	111	Dec. 17.....	116
2.....	105	18.....	142
3.....	112	19.....	142
4.....	127	20.....	120
5.....	117	21.....	147
6.....	124	22.....	120
7.....	123	23.....	152
8.....	115	24.....	140
9.....	120	25.....	132
10.....	143	26.....	136
11.....	109	27.....	150
12.....	125	28.....	136
13.....	132	29.....	118
14.....	17	30.....	125
15.....	129	31.....	186
16.....	126	Total.....	3,957

That is an average of ten and one-half eggs per hen for the month, and quite as much as can reasonably be expected. If one is getting one-third (33 1-3 per cent) egg yield in December, he is doing all that he has a right to expect. Many of the old hens haven't fully recovered from the drain of the moult; and pullets do not (as a rule) produce an egg every other day in early winter. We have one pen of pullets that did. One pen of Leghorn-Light Brahma cross, laid an average of 15½ eggs apiece—exactly 50 per cent egg yield; and a pen of White Wyandotte pullets laid an average of 14½ eggs apiece, a very close second.

It is easily apparent that it is the pullets that produce this highly satisfactory egg-yield. The 290 pullets laid 3,373 eggs, an average of (practically) 11.2-3 eggs apiece; while the 90 year-old hens laid but 584 eggs (practically) 6½ eggs apiece, a difference of about 90 per cent in favor of the pullets.

The price of the eggs has been forty cents a dozen for most of the month, and the market value of those eggs is \$130. It costs us about \$1.35 to feed a fowl a year, which is 11½ cents a month, making the cost of feeding these 380 fowls for that month, \$42.75, leaving as a profit of \$87.25—a pretty fair return for one month's work, and that the dull month of December. The profit, however, is really greater than that. These fowls have got to be fed, whether or not they are laying. A certain quantity of food has got to be fed them to repair waste and furnish fuel for necessary warmth; those animal economies must be met first, and it is only when there is a surplus over and above these calls that there are eggs produced. It is usually estimated that it costs \$1 a year to feed a fowl, which is 81-3 cents a month, making \$31.67 for a month's food for 380 fowls, and that allows \$1.08 for the surplus—the meat-meal, green food, etc., which induced the egg-yield.

There was no "happen so" about these eggs. They were planned for long ago. The pullets that laid them were hatched early, were fed for growth, as told in "How We Hatch and Raise Chickens," March last, so that a good many were laying in October, and since November 1st they have been fed for eggs, as told in "Feeding Fowls for Eggs," December, '92; they have also been kept at work, as advised in "Keep Them Busy," January number. In fact, the whole story of those "Four Thousand Eggs in December," has been told over and over again in these pages!

THE CAPTAIN BEATS OUR RECORD.

Just after our "Four Thousand Eggs in December" story had gone to the printer, a note from Captain Holmes of Kingston, Mass., comes to hand telling us that he got 168 eggs from a pen of nine pullets in this same month of December. This is eighteen and two-thirds eggs per hen, and beats our record of fifteen and

one-half eggs per hen from our best pen. The joke of this lies in the fact that they were the same Leghorn-Brahma cross pullets, and were hatched and raised here on our farm. We sold the captain a pen of them in November, and here he's gone and beaten us with birds of our raising!

Well, the birds were bred for layers, and fed for layers—and it seems they "got there."

Now, Mr. Editor, I think this will close my scribble (methinks I hear you say, let us be thankful for that); not because there is no more poultry lore, but because I think if your subscribers digest what I have written it will probably be all they will want of me, and my time I can find ample use for.

Respectfully, G. H. C.

TAXATION.

A correspondent signing as "Justice to the Line" consumes considerable space in your paper of the 19th inst., in treating of the all important subject of taxation. With your permission I would like to make a few observations on the same question.

Your correspondent seems to think that warfare has begun and that possibly "the result may shake the very foundations of the nation;" that "taxation is the tyrant's rod," etc.

For my part I do not apprehend a result so fatal as the above. True, there is always complaint by some one—often justly, no doubt—as to oppressive or unequal taxation, and perhaps such will continue to be the case; but to charge tyranny upon the law makers would be unreasonable as well as unjust.

The question in the communication referred to, from Hon. Chauncey Black, contains very good doctrine, or it would be with an amendment substituting the word important in lieu of "terrible." The power to levy taxes is one of importance but not necessarily one of terror.

It takes money to carry on national, state, territorial, county and municipal governments. This money has to be raised by some legal means. How this shall be done is the question to be solved by the governments interested.

The United States government proposes to carry on its business through the effects of a tariff and an income tax. The states, territories and municipal corporations propose to tax the property within their respective limits. In the latter cases I respectfully submit to your correspondent the query: Is it not justice that the property within each shall be subject to taxation in order to support said corporations? Would it be just to tax the property of one man or one woman and fail to tax the property of others?

Your correspondent supposes three cases. In the case of the city property he assumes an income of nine thousand dollars per year. In this case if the bill now pending should become a law, the owner would have to pay an income tax to the United States and a tax to the city, county and territory on the assessed value of the property. This, it occurs to me, would be just, and if honestly appraised no one ought to complain.

The next case—that of "an aged party owning a five acre lot outside of the city," for which he receives a rental

of sixty dollars only. In this case the aged party will not have any income tax to pay, but must pay a tax on the land and improvements only.

The third case, an "aged lady of eighty years has five acres of land, no other income whatever." The income on this land is not stated; if it is less than \$4,000 the old lady will not have to pay an income tax, but must pay a city, county, territorial and school tax on the land. The amount so assessed would depend of course upon the appraisalment.

In all these supposed cases there would appear to be a remedy, should the owners be dissatisfied with the taxation and not succeed in procuring reductions through a board of equalization; that is, by selling out and letting some other persons pay the taxes. It is true that many people do not care to sell their property, but unless they are able and willing to pay the taxes, I am inclined to think, with the board of equalization, that they had better "sell it."

Your correspondent, "Justice to the Line," is no doubt an earnest reader of and believer in "that great law book" to which he refers, and that is all right; but I would caution him not to carry his reverence for that book so far as to lead him to believe in a "higher law" governing the people in the United States than the Constitution and laws sanctioned by the Supreme court from which there is no appeal not even to that "supreme court of all courts."

JUSTICE AND LAW.

"In poets as true genius is but rare,
True taste as seldom is the critic's share;
Authors are partial to their wit's true,
But are not critics to their judgment too."

Unintentionally, if not unexpectedly, I have run against a critic, or it may be a hornet nest. If so, excuse me if I should without stopping to think, suddenly make a dive for the brush. Here accept my thanks for the "considerable space" consumed by my article and so grudgingly alluded to my opponent while he consumes near the same space in his extended or brief reply.

"Justice and Law" says: "Your correspondent seems to think that warfare has begun and that possibly the result may shake the nation, that taxation is the tyrant's rod, etc." That I am not alone in this view, without quoting the press of the nation, let me refer him to your correspondent "Novus Homo" in the daily of the 17th, also Orten, Homer and other correspondents, and lastly to one of our legislators in the same issue, the 21st, containing his reply: From Associated Press dispatches to the NEWS, some time back, I quote: "In many villages the peasants have nailed up their huts and are scouring the country in search of work. Hundreds of them have failed in their search, and are begging along the roadside. Notwithstanding the terrible condition, taxes continue to be extorted from the starving people. Everything is taken from them to satisfy the demands of the tax-gatherers. Where they display any unwillingness to pay, the collectors resort to physical means to extort the money from them." This from the famine districts of the domain of the Russian autocrat. If this does not sustain my assertion that