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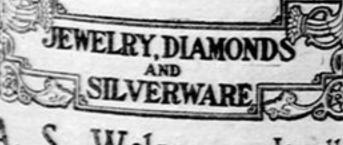
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Mr. Jos. J. Roy, a prominent tinsmith of Bathurst, N.B., july 16, 1909:

"I cannot let this opportunity pass without letting you know what benefit I received from your Liniment. For five years I had a sore shoulder, which prevented me from working or from sleeping at night. I had tried everything possible and still could find no relief, until I was advised to try a bottle of your liniment, which I purchased without delay. I only used one half of the bottle when I was completely cured, and now I feel as if I never had a sore shoulder. I would advise anyone suffering from Rheumatic pains to give your liniment a trial, for I cannot praise it too highly."

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The Goderich Signal says : On Wednesday, February 15th, the soul of Mrs. 'P. J. McGlynn passed away peacefully at her home on the 4th con of Ashfield. Deceased had been ill for about two years. She was born the county of Leitrim, Ireland, in 1844 her maiden name being Mary Masterson. She came to this country when only two years of age. In 1861 she became the wife of Patrick Mc-Glynn. They lived at Lindsay until 28 years ago, when they and their family moved to the 4th concession of West Wawanosh. Two years later they moved to the 4th concession of Ashfield. The funerai took place from the family residence on Saturday, 18th, to St. Joseph's Church, Ashfield, where solemn requiem mass was celebrated by Rev. M. J. McCormack and the remains were interred in St. Joseph's cemetery. The deceased leaves to mourn her loss her aged husband, six sons and five daughters, James and Mrs. John Dineen, Hancock, Mich.; George and Mrs. John Templeton, of Moose Jaw, Sask. Mrs Hemkey, Mrs. Lareau, Mrs. Clarke, Joseph and John, of Detroit, and Leo, at home. The sorrowing relatives have the deep sympathy of the community in their bereavement.

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SALVIA is guargnteed to stop falling hair and restore the hair to its natural color. The greatest hair vigor known. A. Higinbotham, local

### COMMUNICATION

FALSE REPORT

To the Editor:-

A false and malicious report has been current for some time that Mr. Robert Brien, of Fenelon township was prosecuted before the Police Magistrate on information laid by me for either pulling the lines or lifting with his fork against the roof of the building, over the hay scales for the purpose of making his load of hay weigh more than it should.

This report I emphatically deny, as the above inc dent never occurred, and I might also add that have always found Mr. Brien. upright and honest.

> Yours, etc. C. CALLAGHAN, Market Clerk.

### THE CASE IN A NUTSHELL

Wall Street Journal. Temperate observers will have noticed one striking feature of the discussions on the reciprocity agreement, common both to Canada and this country. Its opponents on each

side of the border declare their respective countries are conceding everything and receiving nothing. If this is not proof positive of a thoroughly equitable exchange, it would be difficult to say what is.

Hon. Mr. MacKay on Provincial Finances

CLEAR-CUT AND CONVINCING SPEECH

Deficit of \$553,363.25 -- Vigorous Colonization Policy for Northern Ontario Advocated -- Industrial Education == Scarcity of Teachers == Reforestration == Reciprocity and Other Subjects Eloquently Dealt With. In continuing the debate on the

the Opposition, spoke as follows: occupied some two weeks, and has covered a wide range of subjects. The subjects have been interesting or otherwise, largely, according to one's view point; but I am glad to say, Sir, that in the main the spirit that has pervaded this debate has been one of courtesy, moderation, and sweet rea-

sonableness. In contrast to some of the jingling and somewhat jingoistic dealer's, or from Father Morriscy | speeches of honorable gentlemen opposite that of the latest acquisition to this House was rather pleasant as to method and manner of delivery. The modesty he displayed was no doubt due to the fact, Sir, that he sits on this side of the House.

Current Receipts and Expenditures. The annual announcement by the Honorable, the Provincial Treasurer, as to the financial standing of this province at the close of any fiscal year is always important, and deserves careful consideration. The question of the correctness of the statement as to the assets and liabilities has been ably dealt with by the honorable

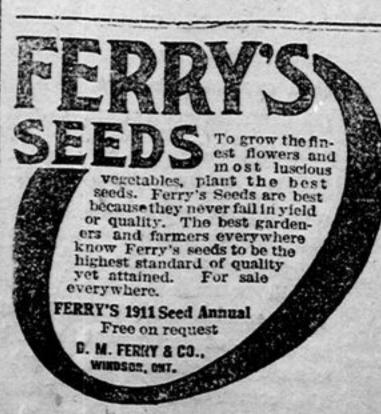
the member for West Wellington. Just a few words as to the correct ness or incorrectness of the financial statement as to current receipts and expenditures. In making contrasts I do not propose to hold the Honorable the Provincial Treasurer to the position which he took while a member of the Opposition; but, Sir, it is emin ently fair, it is only right that should introduce the gentleman to himself as Provincial Treasurer. desire, therefore, Sir, to introduce the Provincial Treasurer of 1911 to himself as Provincial Treasurer during the years 1905 and 1906. If, Sir, we are to understand the finances of this country, if honorable gentlemen sit ting in this House, if the people of the province, are to have any intelligent conception of how the finances of this province stand, we must have. Sir. continuity of system in the classification of accounts, else it will be quite impossible to make a comparison from year to year, and it will be quite impossible for the people of this province to understand where we are at allow the Honorable, the Provincial Treasurer to juggle with figures and to transpose figures at will in order to produce an apparent surplus. He plainly announced to this House, Sir. that there was the small balance at the end of the last fiscal year of current receipts over current expenditures, giving the exact figures as \$3,406. Sir, I desire to tell him frankly and plainly and to tell the honorable gentlemen of this House, and the people of this province, that that statement cannot be justified, is not true, on the classification formerly made by the Provincial Treasurer. Nor can it be justified or upheld on the basis of any classification of current receipts and current expenditures as distinguished from capital receipts and capital expenditures, that any same intelligent accountant would make. May I be permitted to year, and should perchance make expenditures beyond current receipts. A series of deficits, however, such as we have experienced in late years is something to be avoided. In any event, Sir, the finances of this province should not be juggled or shuffled time after time in order to produce a seeming surplus. There is no such virtue in the having of a surplus as will justify the production of a dishonest financial statement. I contend. the moneys received from the absolute sale of crown lands cannot truthelse than receipts on capital account When this province parts absolutely

credited to capital account. What, Sir, would be thought of a farmer who owned two hundred acres of land. who for several years worked the same, and year by year struck a balance sheet showing say, \$500 a year gain, i.e., that his current receiptexceeded his current expenditure by 100 acres, getting, says, \$5,000 for it. and then claimed at the end of that year that his current receipts exceeded his current expenditure by \$5,500. If Sir, he made any such contention the neighbors would sella for friends to take care of him, under the impression that something had gone wrong with the old man's upper story Well, Sir, it is exactly by such a method that the Honorable, the Provincial Treasurer arrives at results, and deliberately and coolly proclaims

that there was a surplus last year o \$3,406. I do not purpose, Sir, to al low any such dishonest statement to go unchallenged in this House. Were it not for the absolute slavery of party

land is gone, and, therefore, the mon-

eys received from the sale should by



politics that exists in this mouse and Budget, Hon. Mr. MacKay, Leader of I in this province, no Provincial Treasurc would dare flaum such a dishon-Mr. Speaker: This debate has now est and misleading statement in the face of this House, or before the people of this province. Now, Sir, allow me to introduce the Honorable, the Provincial Treasurer to himself as Provincial Treasurer in the years 1905 and 1906. There is an old Spanish proverb which says, "That you may always appeal from Phillip drunk to Phillip sober," allow me, therefore, to introduce the Honorable, the Provincial Treasurer to himself as he

stands before the mirror of his own financial statements of 1905 and 1906. At p. 5 of his Budget speech, Sir, as published by this Government and as paid for by the people of this province the honorable gentleman is absolutely clear that the receipts from the sale of lands must be treated as capital and not as current receipts. In this he was right. Let me apply this position to his financial statement for which again the people of this province pay, and what do I find? I find, Sir, that last year from the absolute sale of lands the province received the following two items: \$432,-109.47; \$10,857.42, making a total capital receipt under this head of \$442. 966.89. The honorable gentlemen have the printed statement before them; there is no doubt as to the facts, and the dishonesty and the deception of this year placing such items in current receipts, in order to produce an apparent surplus, is too painfully

Again, Sir, take the item of bonus on timber sales: At p. 4 the Honorable, the Provincial Treasurer's budget speech of 1905 we find the following: "Now we distinguish the bonus received from pine timber sales as being a special payment of capital account"; then again at p. 5 he says "It is, I contend, a capital asset, and such I propose to treat it." Then again, Sir, at p. 4 of his financial statement of 1906 will be found the following statement: "Of the revenue. the bonus on pine timber sales sold under the former Government, \$520, 000, may be considered as being paid on capital account"; so that, Sir, in financially. It will not do, Sir, to 1905 and 1906 he was very properly treating the bonus received on timber sales as a capital and not a current receipt. Apply this classification, which is a proper classification, to his this year's statement, and we must deduct under the heads of "Woods and Forests" the amount received as a bonus on timber sales, namely \$92,-396.36. Adding these two items together, namely, the amount received for the sale of crown lands (\$442,-966.89), and the amount received as a bonus on the sale of timber, namely. \$92,396.36, you have in all under these two heads, a capital receipt, wrongly

and dishonestly placed in the current receipt column of \$535,363.25. Now, Sir, if you take the alleged surplus of \$3,484.59 from the \$535. 363.25 you arrive, according to the Honorable, the Provincial Treasurer's own statements, according to his own position, an actual cash deficit last year of \$531,878.66, and yet, Sir, in surplus. There may occur in the his- order to mislead this House, in ortory of this province, as in the history | der to mislead the people of this proof any business enterprise, occasional | vince, the Honorable, the Provincial circumstances which will demand that | Treasurer deliberately transfers the the province as an individual should large items already mentioned from draw upon his credit for a particular | the column of capital receipts to that of current receipts, and thus produces a bogus and imaginery surplus of \$3,484.59, while he knows, and every sane man in this House knows and every truth respecting man will assert, that there is an actual deficit of

\$531,878.66. If, Sir, I desired to go further and desired to hold the honorable gentleman to his contention when financial critic of the Opposition, where would he land? I find, Sir, at p. 5 of his Sir, as I have always contended, that | budget speech for 1905 the following statement: "Sir, we contended at times when we were in Opposition fully or reasonably be treated as aught | that all crown lands receipts should be treated as received on capital account. . . . The late Mr. E. F. and entirely with any land all possi- Clarke, one of the ablest financial bility of a future receipt from that men who ever represented a constituency in this Legislature, was especially wont to argue that that should

Sir, were we thus to introduce the Honorable, the Provincial Treasurer to-day to himself as financial critic of the Opposition in years gone by, and were to hold him to his then contention what would be the result? I take up the financial statement is-\$500; if in a particular year he sold | sued by him, and I find that for the sale of lands last year the Government received \$442,966.89, that the "Crown Lands Receipts" were \$1,835,082.71, making a total of \$2,277,049.60. Now, Sir, deduct the bogey surplus of \$442,-966.89, and you would have according to the Honorable, the Provincial Treasurer's contention, and critic for the Opposition, the astounding deficit last year of \$2,273,565.01. Sir, I repeat that if the financial statement issued year by year by the Honorable, the Provincial Treasurer of this province, is to be of any value at all, if it is not to become a mere laughingstock, there must be continuity in the method and classification of our finances, and current receipts and expenditures should be truthfully distinguished from capital receipts and capital expenditures. When the province sells lands the fact should be truthfully shown in the financial statement, and the sale price and the money received for the sale of any such lands should be treated as a capital receipt and not one of current account. Were it not for the curse of party slavery no Provincial Treasurer would dare stand up in a House such as this and make the statement he has made, much less would he dare publish such financial statement. The importance of honestly and truthfully dealing with our finances need not be emphasized. A very substantial portion

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diminished, and our moroer vear by year sold, and nothing done by way conservation of our forest wealth or by way of reforestration it follows, as an absolute certainty that our revenue under that head must gradually decrease, and in time be absolutely wiped out. This, Sir, is the serious phase of the question and the one that particularly calls, not only for an honest statement of the facts, but, Sir, for an honest effort to remedy

the result, the unavoidable result of the facts as iney now exist. We note under this head what happened in the United States, largely owing to the same accursed slavery of the party flag: For the past quarter of a century the experts at Cornell University, and other educational institutions, leading practical lumbermen in the land, warned the rulers that their forest wealth was gradually being depleted and that unless practical steps for the conversation of the same and for reforestration were taken there would be a timber famine. For many years a deaf ear was lent to all such intelligent warnings, with the unavoidable result that our neighbors to the south of us are now in many lines bordering on a timber famine. Hence again, Sir, I repeat the necessity of dealing honestly with the facts as to our receipts from crown lands. If, Sir, the statement of the Honorable, the Provincial Treasurer were an honest one it would proclaim to this House and to the people of this province that there was last year an actual financial deficit of \$531,878.66. Then, Sir. if we were honestly told, as we should be, that from year to year there has been an actual deficit, the people would bestir themselves, and the Government would be forced to curtail expenditures, or to take the necessary steps by way of a general systematic scheme of reforestration or otherwise to ensure that the receipts from our crown lands would not necessarily year by year diminish, and, if nothing is done ultimately vanish. If, Sir, the Board of Directors in any business concern would attempt to make an annual financial statement as misleading and deceptive as that

of the Honorable, the Provincial Treasurer, they would immediately, by the shareholders, be driven off the board, and sound financiers and honest accountants placed in their stead. I say again, Sir, that I am not standing here to make an extreme party criticism, or to say that a deficit is necessarily a crime on the part of the Provincial Treasurer, but I do say, that it is nothing short of criminal for any public man to so juggle with his figures as to show an imaginery surplus when there is an actual and very substantial deficit. If it is advisable and desirable, nay perchance necessary, that the province should spend such an amount of money that the current expenditures shall exceed the current receipts; let it be done. The supreme test is whether it was desirable in that particular year that the money should be so spent, and whether the province has received the very best value for such expenditure; but there cannot be, Sir, even a relative justification for the sending forth by the Honorable, the Provincial Treasurer to the public an absolutely false statement, purporting to show a small surplus when there is, as already explained, a very substantial deficit.

Mining Receipts. The honorable gentlemen opposite

have indulged in their wonted jingling

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682.48; in 1904 we received but \$1, 597.00. The honorable gentlemen point to the large revenues received from mining in 1910 as compared with 1904, and say that had the old Government remained in power the receipts would still have been as they were in 1904. I ask, Sir, was there any complaint from the honorable gentlemen opposite when in Opposition as to the amount charged for mining lands? The inference from the arguments advanced is that the mineral lands in the north country, notwithstanding the valuable discoveries at Cobalt and elsewhere, would still be selling for \$3 an acre. In years gone by, when lands were sold for \$3 an acre, it was considered by both sides of the House that this was all these lands were worth. There were no valuable discoveries then made; but, Sir, in their criticisms, the honorable member for Algoma and others forgot the fact that the mining laws as to revenues that we now have on the statute book are nearly, if not exactly, in the form that was suggested from this side of the House. Sir, honorable gentlemen will recall that when the Honorable, he Minister of Mines proposed to bring down his mining laws as to revenue, and when interrogated from this side of the House as to what principle he would tax mining laws, he answered that the tax would be so much per acre; it will also be recalled that I at once ridiculed such a proposition. While you may assess farm lands fairly by looking at the surface you never could assess mining lands equitably in that way. I pointed out then, Sir, that the tex should depend upon the revenue received from any particular mine; that if no paying ore were contained in that mine this province would have no right to tax the purchaser, because it had given him no value whatever. What was the result, Sir? The Honorable, the Minister of Mines delayed for one year the bringing down of his bill, and when in the following year he introduced that bill, he announced that the tax would be upon the royal. ty basis, i.e., that it would be a certain small percentage of the output of the mine. He thus adopted our suggestion, in part at least; for I then argued, and still think I was right, that while the revenue received by the province from our mines should be by means of royalties, that the mine that paid exceptionally well pay a higher percentage than the poorer mine. So that when the honorable gentlemen boast of the large revenues obtained under and by means of our present mining law they forgot that the law stands, as at present on our statute book, as the result of suggestions from this side of the House. and as the result of the Honorable, the Minister of Mines completely changing his mind as a result of such suggestions. What I then said was. Sir, that no mine or company should be taxed for the spending of money in obtaining machinery and of boring in the earth, unless as a result of their labor some profit were obtained that the province had no right to tax a man who had spent possibly ten, twenty, thirty, forty, fifty or one hundred thousand dollars in mining machinery and work and who had enjoyed the pleasant pastime of spending a year or two of his life unless there were some actual and profitable results from such expenditure and such work. But, my suggestion then was that when a mine gave excep-

might be graded and a larger percentage taken by the province after a certain output had been realized. Sources of Our Revenue. Honorable gentlemen opposite boast of the large expenditures on agriculture, education, etc., but they forget to answer the question as to who rendered such expenditures possible. Sir, I ask who made the laws under which this increased revenue flows into the Treasury to-day? I make this statement, Sir, and I challenge contradiction, that the large revenue received laborers. last year was received under the very laws enacted by the old Liberal Government with but slight variation in one or two cases. We were not perfect, Sir, we did not profess to be but we dug the channels through

tionally heavy returns the royalty

Continued on page 12

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