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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.

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DEATH OF FORMER LINDSAY LADY

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.

GROWS HAIR ABUNDANTLY

This is an age of new discoveries. To grow hair after it has fallen out is a reality.

SALVIA, the Great Hair Tonic and Dressing, with positively create a new growth of hair.

If you want to have a beautiful head of hair, free from Dandruff, use SALVIA once a day and watch the results.

SALVIA is guaranteed to stop falling hair and restore the hair to its natural color.

COMMUNICATION

FALSE REPORT

To the Editor:

A false and malicious report has been current for some time past that Mr. Robert Brien, of Fenelon township was prosecuted before the Police Magistrate on information laid by me for either pulling on the lines or lifting with his fork against the roof of the building.

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

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.

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--Reforestation--Reciprocity and Other Subjects Eloquenty Dealt With.

In continuing the debate on the Budget, Hon. Mr. MacKay, Leader of the Opposition, spoke as follows: Mr. Speaker: This debate has now 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 the debate has been one of courtesy, moderation, and sweet reasonableness.

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 member for West Wellington.

Just a few words as to the correctness 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 eminently fair, it is only right that I should introduce the gentleman to himself as Provincial Treasurer. I desire, therefore, Sir, to introduce the Provincial Treasurer of 1911 to himself as Provincial Treasurer during the years 1905 and 1906.

Now, Sir, if you take the alleged surplus of \$3,484.59 from the column of capital receipts, to produce a surplus, there is no such virtue in the having of a surplus as will justify the production of a dishonest financial statement. I contend, Sir, as I have always contended, that the moneys received from the absolute sale of crown lands cannot truthfully or reasonably be treated as capital receipts.

When this province parts absolutely and entirely with any land all possibility of a future receipt from that land is gone, and, therefore, the moneys received from the sale should be 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 receipts exceeded his current expenditures by \$500; if in a particular year he sold 100 acres, getting, say, \$5,000 for it, and then claimed at the end of that year that his current receipts exceeded his current expenditure by \$5,500.

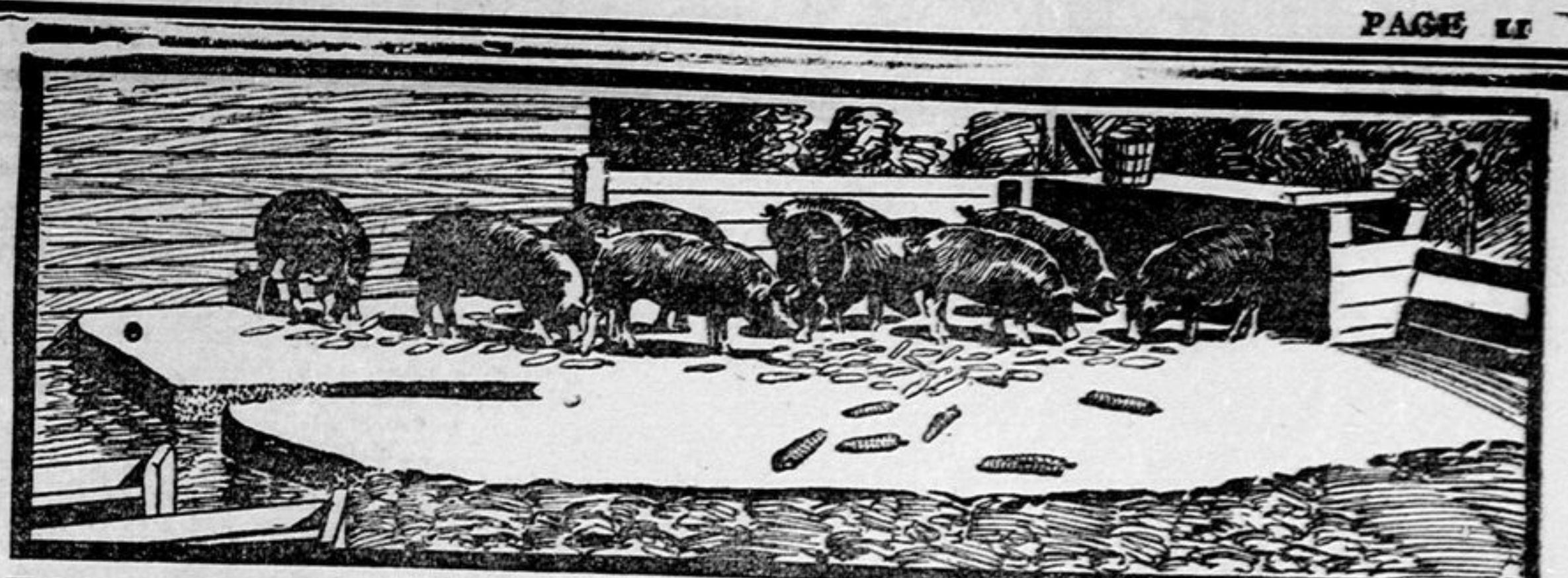
If, Sir, he made any such contention the neighbors would set for us friends to take care of him, under the impression that something had gone wrong with the old mad upper story. Well, Sir, it is exactly by such a method that the Honorable the Provincial Treasurer arrives at results, and deliberately and coolly proclaims that there was a surplus last year of \$3,484.59. I do not propose, Sir, to allow any such dishonest statement to go unchallenged in this House. Were it not for the absolute slavery of party

politics that exists in this House and in this province, no Provincial Treasurer would dare flaunt such a dishonest 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 gentleman has printed a statement before me; there is no doubt as to the fact, 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 manifest.

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, \$305,000 on pine timber sales sold under the former Government, namely, \$292,396.36. 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, \$292,396.36, 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 alleged surplus of \$531,878.66, and yet, Sir, in order to mislead this House, in order to mislead the people of this province, the Honorable the Provincial Treasurer deliberately transfers the large items already mentioned from the column of capital receipts to the column of current receipts, to produce a bogus and imaginary 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 desire to hold the honorable gentleman to his contention when he is a critic of the Opposition, where would he land? I find, Sir, at p. 5 of his budget speech for 1905 the following statement: "Sir, we contended at times when we were in Opposition that all crown lands receipts should be treated as received on capital account." The late Mr. E. F. Clarke, one of the ablest financial large men already mentioned in this Legislature, was especially wont to argue that that should be done.

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 issued by him, and I find that for the sale of lands last year the Government received \$42,966.89, that the "Crown Lands Receipts" were \$1,835,052.71, making a total of \$2,277,049.60. Now, Sir, deduct the bogus surplus of \$42,966.89, and you would have according to the Honorable the Provincial Treasurer's contention, and critic for the Opposition, the astounding deficit last year of \$2,234,082.71. 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 laughing-stock, 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 House such as this and make the would dare publish such financial statement. The importance of honestly and truthfully dealing with our finances need not be emphasized. A very substantial portion of our revenue is made up of the receipts from woods and forests. If then, our forests are being gradually



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and it would help greatly to preserve the condition of your live stock in the Spring. Every farmer knows that in the Spring of the year his barnyard is almost bottomless. The live stock mire down into the mud and almost float around--greatly to the detriment of their physical condition.

By building a Concrete feeding floor in the yard, this trouble is done away with. A Feeding Floor of comparatively small area and built this Fall, would pay for itself next year. Concrete is the only material that can be used in this way at a moderate cost.

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commissions and our entire year by year sold, and nothing done by way of conservation of our forest wealth, or by way of reforestation it follows, 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 fact as they now exist. We note under this head what happened in the United States, largely owing to the same accused slavery of the party flag: For the past quarter of a century the experts at Cornell University, and other educational institutions, leading and practical lumbermen in the land, warned the rulers that their forest wealth was gradually being depleted and that unless practical steps for the conservation of the same and for reforestation were taken there would be a dear year was lent to all such intelligent warnings, with the unavoidable result that our neighbors to the south 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 reforestation or otherwise to ensure that the receipts from crown lands would not necessarily be placed in the current account, if nothing is done ultimately to remedy it. 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 a desirable, nay, perhaps a 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 jangling

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 whether such expenditures possible. Sir, I ask you 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 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 which flows the revenue to-day that

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PLAGUE SWEEPING TOWARD EUROPE Vienna, March 6.—Austria-Hungary Government, alarmed at the sweep of the Bubonic Plague towards Europe, is establishing a quarantine against the influx of Russian agricultural laborers.

Electric Restorer for Men Phosphon restores every nerve in the body to its proper tension; restores vision and vitality. Premature decay and all sexual weakness averted at once. Phosphon will make you a new man. Price \$3 a box, or two for \$5. Mailed to any address. The Scotch Drug Co., St. Catharines, Ont. For sale at Higginbotham's store.

Continued on page 12

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