SIROIS REPORT: The Ontario Farmer

The Royal Commission on Dominion - Provincial Relations Studied How to Relieve the Municipalities, Hence Rural Areas, of Part of Their Tax Load.
(NO. 4)

Far and away that it may seem, what is going to happen in Ottawa at the Conference of the Dominion and the Provinces on the Report of the Rowell-Sirois Commission affects directly the Ontario farmer. Like very few other things that happen away from the farm, what the delegations at Ottawa will or will not do means dollars and cents to rural Ontario.

The debts of the municipalities are in some cases very heavy. That is true in the province. The Report calls for the assumption by the Dominion Government of the debts and provincially guaranteed debts of the provinces. With the assumption of the Ontario debt by the Federal authority it puts the province in a position to look into the question of helping the municipalities which are in some cases now too heavily burdened with debt.

Help Small Communities

Education, social services and public health all come under the main responsibilities, from a financial point of view, of the municiplities. The province has jurisdiction over the municipalities, and when the burden is removed from the shoulders of Ontario it will then be in a better position to try to relieve the municiplities of part of their load. What is almost as important, the province can devote more of its time and effort to helping the small communities find their own way out of the maze of heavy debt and consequently heavy taxation.

The province of Ontario shares the burden, in some cases in large part, in some cases in only small part, of the education, public welfare, and public health of all municipalities. With the implementing of the Rowell-Sirois Report the province will be able to take over a greater share of the financial assistance of the municipalities which in many cases have been bearing too heavy a load for some of the smaller centres to carry.

Who Best Pays Taxes?

The essence of the Report as as taxation is concerned is shifting of the burden of tax- to those best able to pay. he Report is implemented, he taxation scheme or struc- s so arranged as to be more bly applied, then certain that the municipality has to e will likely be undertaken e provinces. In that way the r burden will fall with the authority that has the greater taxing ability and source and so can best handle the pressing needs. Right now the municipalities are too heavily burdened with payment of taxes for services that the province, in equity, should look after.

Th real principle behind all taxation is to put the tax where it can best be paid. If the Report is put into action there will be a saving for the municipalities as there will be for the province.

So the implementing of the Rowell-Sirois Report comes right home to every farmer of Ontario who pays any sort of municipal taxes.

Farmers' Handy Account Book

Aids Greatly In This Business of Farming — Record Should Be Kept of Each Department of Production

In modern farming, one of the more important essentials is the keeping of accounts, and something more than a rough and ready estimate is necessary. Farming is now more than ever a business proposition and the farmer who does not know the exact state in which he stands with reference to every item connected with his farm is under a handicap. In order to assist the farmer in keeping a record of each department of his business, the Dominion Department of Agriculture issues a very simple and useful little account book.

INVESTIGATE YOUR FARM

This account book covers every essential detail, and, while no special knowledge of accounting is necessary, a record of transactions can often be made in less than one hour a week. The book may be obtained from the King's Printer, Ottawa, at the nominal price of 10 cents. The beginning of the year is as good a time as any to start using the account book, and as it happens the winter time affords the best opportunity to the farmer for making a detailed investigation of his business, past, present, and future.

Italian Equipment Abandon ɑ After Attack by British

Here is a scene on a battlefield at the Libyan frontier with Italian equipment strewn after an attack by British motorized units. A British soldier is examining some of the wreckage. The two forces clashed in this section as the British drove the Italians into the interior of Libya.

THE WAR-WEEK—Commentary on Current Events

Churchill Talks To Italy; U. S. Moving Nearer War

To the Italian people, last week floundering in a sea of bewilderment, despair and defeatism, following the Fiasco in Egypt and the debacle in Albania, Prime Minister Churchill of Great Britain addressed an open invitation to revolt against their Duce, the "man who has brought his country to the horrid verge of ruin." To this one man alone, Mr. Churchill told the Italians, do you owe your present sorry plight—Italy must either stand up to the full battery of British power or call in the Germans to occupy, protect and hold down the country.

"Ripe For Revolt"?

The New York Times, commenting on Mr. Churchill's bold speech, declared that the Prime Minister would hardly have taken so daring a line "unless convinced that conditions in Italy were ripe to overthrow the regime and withdraw from the war."

The official Turkish radio at Ankara broadcast that an armistice between Britain and Italy was "entirely possible." The announcer said Italian reverses in Egypt would have "great repercussions in Italy." The newspaper Ukcham said: "The damage done the Italian fleet and the removal of the possibility of an attack on Egypt have settled the Mediterranean problem in England's favor. This means half the war won for England."

Prepare For Anything

While aiming crushing blows at Italy on several fronts in a grand effort to incapacitate the country, force its withdrawal from the war and detach it from the Axis, Britain was busier than ever before with preparations to counter a vast Nazi onslaught within the next few days, weeks, months. Plans were made to stave off a possible invasion during Christmas week. But the most vital work engaged in by Britons had to do with the securing of immediate aid in the form of ships, planes and munitions from the Americas, from the United States in particular.

Tangible Aid, Now!

The big problem in Washington, following the receipt of the British requests, was how to divert to British use without delay, war facilities that were already in existence. The general opinion seemed to be that "Roosevelt would find a way." Competent American observers agreed that the balance was now tipped in favor of the United States entering the war at an early date, much earlier than predicted two weeks ago; and that some form of American-British union, military and economic, was to come in the near future. (Leading most directly to war between the U. S. and the Axis would be the use of American warships in British convoys).

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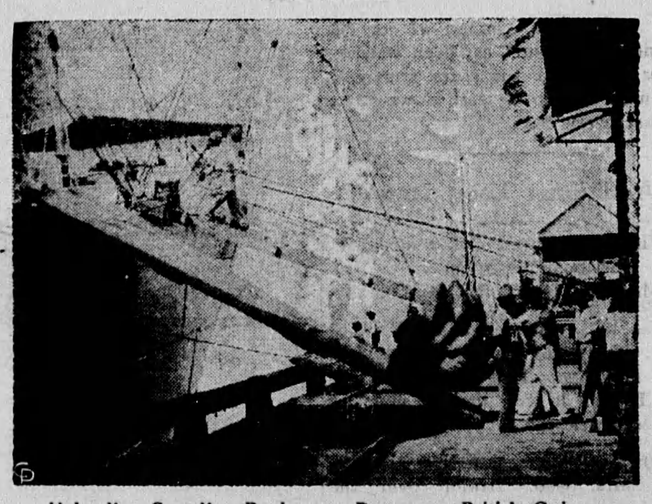
Of "peace on earth, good will toward men" there was very little in the worl' last week.

Canadian Trade with America's Increases Since War Started



Unloading Canadian Produce at Demerara, British Guiana.

Canadians are becoming interested in the Latin-American countries as sources of raw materials needed in Canadian industry, as sources of food, and as markets for Canada's manufactured merchandise. Canada's trade with the Americas has increased since the war started, although in 939 it amounted to about 5 per cent. or $70,000,000 of Canada's total world trade. The Dominion is the fourth trading nation in the world.

Since the outbreak of war, Canada's trade commissioners at Buenos Aires; Port of Spain, Trinidad; Kingston, Jamaica; Havana, Cuba; Mexico City, Mexico; Panama City, Panama; and Lima, Peru, have inundated Canadian business opportunities in their accredited countries. Canadian bankers are pointing out to Canadian business men that tries. Canadian bankers are pointing out to Canadian business men that the Dominion can supply Latin-America with numerous products which were formerly imported from Europe.

Evergreens Need Winter Protection

Join Main Stems Together to Resist Snow and Sleet

Whether or not winter has really set in for keeps, it is time to give a thought to the welfare of evergreens and shrubs during the period between now and spring. Every year thousands of beautiful evergreen specimens are severely injured merely because they have been left to shift for themselves. Much of the damage is done by sleet storms and heavy falls of wet snow that freezes on the branches, bending them down until they break. The mere fact that an evergreen may have gone through many winters uninjured is no guarantee that it is safe.

PROTECT SHRUBS TOO

Evergreens of the type that has several main branches are especially subject to snow and ice injury. It is no great task to fasten the main stems together with small, stout rope in such a way that they cannot be spread apart in such manner as to cause splitting. The foliage will usually hide such support from view; if not, the rope can be made inconspicuous by soaking it in green shingle stain, which serves also as a preservative.

The Book Shelf

"LAND OF THE GOOD SHADOWS"
(The Life Story of Anauta, an Eskimo Woman)
By Heluiz C. Washburne and Anauta

This is an amazing story — and a true one — of an Eskimo woman who spent the first half of her life far up in the Arctic Circle, and is spending the last half in our industri civilization. Born on nor affin Island, during the same night that a hunter on a floating ice pan drowned in a blizzard, Anauta was given his name, that his departed soul might have a body. She was brought up as a boy, and lived the nomadic life of her people — travelling long distances by dog sledge, sleeping in snow houses, harponing seals, hunting caribou—a life of adventure and courage, of simplicity and kindliness.

As a young woman Anauta lived in Labrador and Baffin Island and on Hudson Bay. Then through tragedy and an extraordinary series of circumstances she and her children found themselves in Indianapolis. She met dishonesty, sickness, poverty, the driving drudgery of a factory. But the simple traits characteristic of her people — humor, understanding, determination, and bravery — carried her through to triumph.

The late Sir Wilfred T. Grenfell has written a foreward for the book. The text is accompanied by photographs.

"Land of the Good Shadows" (The Life Story of Anauta, an Eskimo Woman) . . . by Heluiz C. Washburne and Anauta . . . Toronto: McClelland & Stewart, Publishers . . . $3.75.

Birds Are Ideal Fliers Strive For

Flights of 22,000 Miles A Year Achieved — Canada's Native Birds Furnish Examples of Endurance, Speed

Canadian fliers have had good examples in the native birds for years of endurance and speed in the, air it was demonstrated by John H. Storer, naturalist of Waltham, Mass., who spoke recently in Montreal, under the joint auspices of the Province of Quebec society for the Protection of Birds and the Sigma Xi Society.

Mr. Storer, who showed natural color films and spoke on "Birds in Wild Life," pointed out that the Arctic tern makes a maximum round-trip flight in a year of 22,000 miles. This tern travels from the Arctic to the Antarctic areas, and at the extreme northerly and southerly points manages to miss seeing sunset for eight months of the year.

The speaker had a special interest in the Canada goose, which, he says, performs very creditably in the air. This goose, which should, incidentally, take the place in people's conceptions of the so-called wise old owl, travels at 55 miles an hour for many hours at a stretch.

Voters Slacking, Fail Democracy

Hamilton Woman Controller Charges Voters In Canada This Year Are Failing—Light Votes Recorded to Support Soldiers

Miss Nora Henderson, member of the Hamilton, Ont., Board of Control, said in a recent address at Toronto that Canadian soldiers are fighting to save democracy on the war front at a time when democracy is at its lowest ebb on the home front.

The survival of democracy, she said, could not depend on force of arms unless citizens accepted their responsibilities and realized that democracy was "a great co-operative enterprise."

APATHY AMONG ELECTORS

Miss Henderson cited recent municipal elections in Hamilton and Montreal as showing the apathy that existed among voters. In Hamilton only 32 per cent of the electors cast ballots and in Montreal there had been one of the lightest votes in years.

"It seems incredible that at a time when we in Hamilton are sending our sons to lay down their lives if necessary to save the democratic system, one of the lowest votes in the history of our city was recorded."

Bee Hive Syrup

For Infant Feeding! (48

LIFE'S LIKE THAT — By Fred Neher

"General, we wish to report the show is lousy ! ! !"

REG'LAR FELLERS — What a Life — By GENE BYRNES