

Now is the time before Spring-
Time to make it

Quilting Time

A Bed is not a bed when it has no covers

We can give you a splendid line to choose from in materials for Comforters, Quilts or Linings for the same and most inexpensive.

Lovely patterns in Art Sateens, only 75c yd.
Choice designs in Chintz's, your choice 35c yd.
Several lines in other materials colored or plain, yard 25c up

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Choice Batting in 1 and 2 pound bunches

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1 large Ciso, 1 P. & G. Soap, 1 Guest Ivory Soap
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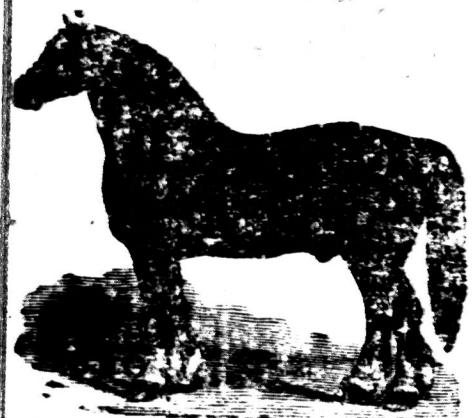
THE BUSY STORE JARVIS, ONT.

Holstein Sale

The annual Norfolk Holstein Sale will be held in Hagersville about the first of April. Those having animals to consign should send their entries at once to Wray Parkinson, Hagersville, or G. G. Bramhill, Simcoe.

All animals will be inspected before being accepted for sale.

G. G. BRAMHILL, Secretary,
Simcoe, Ont.



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Roup Cure
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E. T. CARTER

JARVIS Phone 19 J. ONT.

TAXATION IS

(Continued From Page 1)
have made substantial debt reductions under conditions as trying as our own. Writing in the "Nineteenth Century," Premier Massey, of New Zealand, is able to say:

"For the year ending March 31st last, the government was able to announce a surplus of \$1,315,638. Last session it became possible to reduce the income tax by twenty per cent; to reinstate penny postage; to remove the income tax from farmers, and leave them subject only to the land tax; to assist ex-soldier settlers to the extent of probably two millions sterling; to increase soldiers' pensions in the aggregate by about eighty thousand pounds per annum; to abolish the amusement tax on admission on all tickets not costing more than one shilling, and also the duty on tea."

The Irish Free State, despite the fact that it had to finance an army and put down a rebellion and reorganize its whole economic life, has kept out of debt. It has floated a loan to compensate for war losses, but its ordinary expenditure is well within the orbit of revenue. With the other Dominions of the Empire—Canada excepted—the Irish Free State has been cutting its financial coat to suit its financial cloth.

What, meanwhile, has been the story in Canada? The answer is that every week, every month, every year since the Armistice Canada has been plunging into heavier taxation and debt. While England and the United States and Australia and New Zealand were last year paying off their obligations and lightening the burdens of their peoples, Canada was adding \$50,000,000 to her debt—and piling up taxation as well. Let us put the 1922-1923 record in brief summary:

England—Produced surplus of approximately \$400,000,000, and reduced taxation by one shilling in the pound.

United States—Produced huge surplus, reduced liability of nation by \$2,000,000,000, and proposed enormous reduction in taxes.

Australia—Balanced budget.

New Zealand—Produced surplus of \$1,315,638 (more than six and half million dollars) and made heavy reductions in taxes.

Canada—Increased national debt by \$50,000,000, and practically doubled her Sales Tax.

And this has been the story since the Armistice. In 1918, when Germany surrendered, the net National Debt of Canada stood at \$1,382,000,000. At the end of 1923 it stood at about \$2,400,000,000. In other words, we have heightened the net public debt since the Armistice as much as we heightened it during the whole of the war (it was but \$350,000,000 in 1914) and we increased the liability of every man, woman and child in the Dominion from \$166 at the date of the Armistice to more than \$300 at the end of the year just closed.

And it must be remembered that the interest bearing debt of the nation is really larger than the figures given in ordinary government reports. These omit the guaranteed bonds of railways, which up to last year are officially put down at \$316,836,413; but which are really more than that.

These guaranteed bonds are precisely the same as Dominion securities, since the liability has been assumed by the government and the interest must be paid annually. Therefore, it is fair to say that the gross public debt is actually at the staggering figure of \$3,219,183,550—or \$366 for every human being in the Dominion.

Forty years after Confederation in 1907—the gross debt of Canada was but \$379,000,000. During that long period the Canadian Pacific and 24,000 miles of other railway lines were built, toward which cash subsidies to the extent of \$128,000,000 were paid. Our canal system had been extended and enlarged, and enormous public works carried out. The North West rebellion and the South African war cost millions. Yet despite such outlays 1907 found the public debt but equal to exactly \$58.76 per capita, and interest charges to \$2.28.

Last year Canada added considerably more to her debt than she did during the ten years between 1897 and 1907, although that was a decade marked by great national activity. To enable the eye to note how the tide of debt has mounted—and what it means to the average man, the facts regarding the gross public debt are tabulated as follows:

Year	Total Debt	Per Capita
1867	\$ 93,046,062	\$ 25.22
1877	174,675,835	42.91
1887	273,187,626	59.02
1897	332,530,131	64.49
1907	379,966,826	58.76
1917	1,382,000,268	166.30
1922	2,902,347,137	330.20

And These Must Be Added

But this liability, staggering though it be, is not all: there are the debts of provinces and municipalities. According to a report of the Citizens' Research Institute of Canada, all but two Canadian provinces are consistently spending more money than they are taking in. The Institute, basing its figures on 1922 records, publishes the following comparative table of per capita income and expenditure in the various Provincial governments:

Province	Income	Expenditure
British Columbia	\$31.61	\$38.64
Alberta	14.41	17.93
Saskatchewan	13.22	16.19
Manitoba	14.06	15.03
Ontario	8.38	8.99
Quebec	6.74	6.22
New Brunswick	7.92	9.23
Nova Scotia	7.55	8.68
Prince Edward Island	8.64	8.31

According to a statement of the Royal Bank of Canada, the aggregate of the debts of the nine provinces increased between 1919 and 1923, from 194 to 371 million dollars. The aggregate of the funded debts of the ten leading cities of the Dominion increased in the same four years from 342 to 428 million dollars. Therefore, adding the debt of the nine provinces and the debts of our ten leading cities to the gross debt of the Dominion, and taking into account the debts of the municipalities of the Dominion as well, it is not too much to say that we reach a total of \$500 for every single one of the nine million souls in this country.

Any wonder, then, that in this Dominion, which, by virtue of its great birthright, should be a paradise of existence, the cost of living is bearing down upon the masses? Any wonder that emigration is exceeding immigration, when Canadians are crossing the American border at the rate of 10,000 a month! (See U. S. Immigration head tax figures).
Our Crushing Taxation

(Continued next week)

SAVE MONEY

By Buying at These Special Prices

Clark's Pork & Beans 5c & 25c
Raisins, Seedless or Seed 15c
Corn Syrup, 5-lb. Tin 45c
Bulk Tea lb. 70c
"Molly-O" Tea, with Roger's Silver Spoon lb. 75c
Fresh Farmer's Lard, lb. 22c
Fresh Farmer's Pork Sausage, lb. 20c
Cooked Ham, sliced as thin as paper 55c

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- 3 Because since The Belrobe began to appear with each Standard-Designer Pattern, women who never made a dress in their lives have become regular customers in our piece-goods department.
- 4 Because it pays us to import the best fabrics and the newest designs for our Belrobe customers. The Belrobe gives a woman sureness and confidence in approaching even a Paris model. She is able to reproduce all the chic of the original by following The Belrobe putting-together and finishing directions.

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JARVIS, ONT.

45th Year No 4

RENTON LO IN SEMI

Meets Waterloo
Time in Clash
ier Brantford

The Renton hockey first defeat Monday played Brantford in of the intermediate finals in Brantford.

The score was seven. The Renton team was than the Brantford as made a good showing they did on ice that was a team that was heavy.

The Renton team was games to get their victory went to Brantford with tation and during the looked good enough to chell was the best of the scored two of the th gave Duncan the pass.

Has took the rubber casions and gave it to promptly made the go ister a salute. These very nicely by the ce man. Freeman lifted t for the locals and C. M. easy one when left unc well, Freeman and Ha ing hard all night with behind them. A good ed the game. They w turn fixture in Port D nesday, where Rento home games. The tea

Brantford — Goal, defense, O'Connor or wings, George and F Haas; subs Speck and

Renton—Goal, Brock; can and H. Johnson; w and Mitchell; center, subs, W. Mitchell, Dun Referee—Chas. Stew

UNCLE OF J MAN IS

Buffalo Health O
Relative of A.
graf, Local

Federal services for C. Gram, 849 Humbolt falo, registrar and sup the bureau of vital sta health department, un Langraf, of Jarvis, wa home, at 2:00 o'clock T ruary 7, and in old Tri church, Maple and Good 2:30 o'clock. Dr. Gram February 3, after an i eral months.

Born in Humberton, Dr. Gram moved to Bu family in 1884. For a city editor of the Buffa 1891 he was graduated university with the de Two years later he beca with the health depart he has been registrar tentent of the Bureau tistics for several ye acting health commiss the absence of Dr. Fro

For several years Dr secretary of the Erie C cal society and a membe demy of Medicine. He in the 65th regiment, na and a member of the n cil of defense. He was and a member of the ex of the Lutheran Home f

Dr. Gram leaves by his Rose S. Gram, two sons F., and H. Milton Gra daughters, Naomi R. G Carl Feilrich.

CARD OF THA

We wish to thank ou their many expressions during our recent berea death of our husband Daniel Deller.

Mrs. Deller a

TO READERS OF TH

Having been elected in the present contest a able to approach each o I will be very gratefu their support, either in scriptions or saving me are in each issue and send me before the contest

Yours very grate

SELMA