

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 Ontario at the Conference of the Dominion and the Provinces on the Report of the Royal-Sirois Commission affects directly the Ontario farmer. Like very few other things that happen away from the farm, what the delegates 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 particularly guaranteed debts of the provinces. With the assumption of the Ontario debt by the Dominion, 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 by debt.

Help Small Communities. Education, social services and public health all come under the main responsibilities, from a financial point of view, of the municipalities. The province has jurisdiction over the municipalities, and when the burden is removed from the shoulders of the municipalities it will be in a better position to try to relieve the municipalities 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 implementation of the Royal-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 cities in Ontario.

Who Bears Tax Payers? The essence of the Report as far as taxation is concerned is the shifting of the burden of taxation to those best able to pay. If the Report is implemented, and the taxation scheme or structure is so arranged as to be more equitably applied, then certain work that the municipality has to do will likely be undertaken by the provinces. In that way the greater 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.

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 implementation of the Royal-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 for the farmer to make a detailed investigation of his business, past, present, and future.

Italian Equipment Abandoned 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

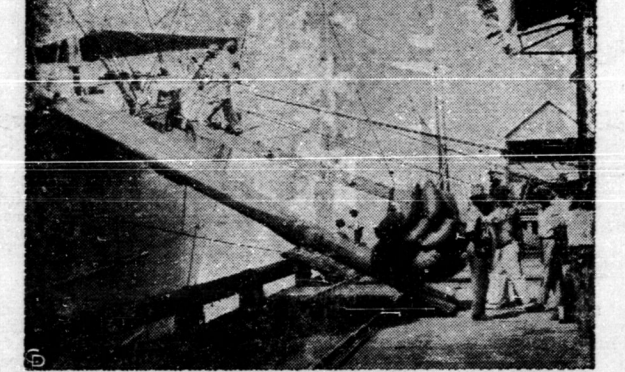
Churchill Talks To Italy; U. S. Moving Nearer War

To the Italian people, last week's broadcast in a sea of bewilderment, despair and defeatism, following the Piacenza 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 brink 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 announced said Italian reverses in Egypt would have "great repercussions in Italy." The newspaper Utkham said: "The damage done to the Italian fleet and the removal of the possibility of an attack on the Aegean has settled the Mediterranean problem in England's favor. This British power or call in the Germans to occupy, protect and hold down the country."

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



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 Canadian manufactured merchandise. Canada's trade with the Americas has increased since the war started. Although in 1939 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 commissions at Bogota, Aires; Port of Spain, Trinidad; Kingston, Jamaica; Havana, Cuba; Mexico City, Mexico; Panama City, Panama; and Lima, Peru, have founded Canadian business opportunities in their accredited countries. 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.

REG'AR FELLERS—What a Life



The Book Shelf

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

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 industrial civilization. Born on northern Baffin Island, during the same night that a hunter on a floating ice was given his name, the Eskimo woman who might have a body. She was brought up as a boy, and lived the nomadic life of her people—traveling long distances by dog sleds, sleeping in snow houses, harpunning seals, hunting caribou—a life of adventure and courage, of simplicity and kindness.

As a young woman Ananta 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 dishonour, sickness, poverty, the driving drudgery of a factory. But the simple traits characteristic of her—humor, understanding, determination, and bravery—carried her through to triumph.

The late Sir W. H. Green-fell has written a foreword for the book. The text is accompanied by photographs.

"Land of the Good Shadows" (The Life Story of Ananta, an Eskimo Woman) . . . by Helius C. Washburne and Ananta . . . 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

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).

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

The speaker had a special interest in the Haystack's neighbor.



"Generals, we wish to report the show is busy 1-1-41"

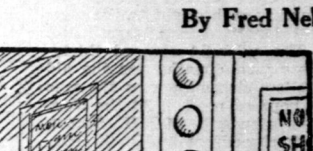
ENERGY

for baby's BOTTLE



Bee Hive Syrup

For Infant Feeding!



By Fred Neher



By ANNE ADAMS

Kitchen duty is really fun if you're wearing an Anne Adams apron like Pattern 4394! It's a dainty efficient and amazingly quick to make. You might accept the becoming front apron by either using contrast, as in Pattern 4394, or by trimming its full length with ruffling or rick-rack, as shown in Apron A. You've a choice of two becoming neckline versions. The lower waistline seams at the sides give smooth fit and allow for extra skirt fullness.

Pattern 4394 is available in sizes small (32-34), medium (36-38) and large (40-42). Small view, View A, takes 2 yards 35 inch fabric and 2-3/4 yards 35 inch fabric and 1-1/4 yards of contrast.

Send Twenty Cents (20c) in coins (stamps cannot be accepted) to: Anne Adams, Pattern Dept., Room 455, 73 West Adelaide St., Toronto.

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DANGER ROMANCE AHEAD

BY TOM HORNER

CAST OF CHARACTERS
MONNIE MILES—her mania for driving almost wrecked her romance.
LARRY COLLINS—newspaper reporter, hunting the murders of his brother.
MIKE BENTLEY—wealthy rancher, knew too much about auto accidents.

Last week: Larry rides the black on a second attempt winning Barnes' admiration. But Monnie insists that he be put to work building a fence. After a day of back-breaking work, Larry is ready to quit. Two men ride up. One is Bentley, neighboring rancher. Bentley orders Larry to put a gate in the canyon fence. Larry refuses. Tells Bentley to see Barnes. Says he'll be back. Bentley recognizes the bank robber's companion as the bank robber.

CHAPTER V
It was after supper when Larry brought up the subject of the gate. The canyon fence, he said, was a real headache. Barnes was sitting outside the bunkhouse, smoking. A brilliant Texas moon beamed the ranch headquarters. In the light of the moon, the lean-faced foreman looked his lanky form along the fence.

"Pete, a fellow named Bentley, sent me through the canyon today," Larry began. "Said he wanted a gate put in there, said you ought to know about it and that the Colonel would want it."

"What did you tell him?" Barnes asked.

"I told him he'd have to get some orders from Colonel Miles or Barnes before I'd build any gate on his say-so."

"Good! It's about time someone was telling Barnes things to get off his back. But you better get ready to put a gate in there tomorrow. Bentley's up at the house now. By the time he goes home, he'll have the Colonel sold on the idea."

"The Old Man'll probably be raising sand about not putting it in," Bentley said.

"I don't care, and nobody else does except Miss Monnie. She thinks it's a Spanish don on a white horse. He wants to marry her, I guess," Barnes grinned. "I'd like to take a poke at her!"

"Who is this Bentley? Where'd he come from?" Larry interrupted, wanting to know too great an interest in the Haystack's neighbor.

"Came from the south," Bentley said. "He's a Spaniard, but he can't talk it and he can't do it. Barnes answered. 'Looks more like the out-of-the-movie gangsters trying to pose as somebody. I'd trust a rat snake more than far as him.'"

"Come up from the southwest about four years ago. Bought the old Circle-Cross and set up as a gentleman rancher. Barnes' polo ponies, horses, runs about 200 head of good cows—fancy stuff."

"He's got about 25 hands working on his place and only five or six of them know what a cow brand is. . . . Has plenty of money. Bought his own airplane. . . . Where does he land?"

"Bentley got a field all laid out with lights and everything. Just like a regular airport, about half a mile from his house. Keeps airplanes in a big barn he had built for 'em."

"Must do a lot of night flying. He's spent all that money for lights," Larry commented.

"Guess he does," Barnes agreed. "He's always going off on hunting trips, down into Mexico. Runs up to St. Louis and Chicago to see a show, now and then. Oh, Bentley puts cattle raising on a gentleman's basis," Barnes laughed, bitterly.

"I don't like him marrying Miss Monnie, either. She's too good for him. But he seems to be the number one man over since that accident." . . . or by trimming its full length with ruffling or rick-rack, as shown in Apron A. You've a choice of two becoming neckline versions. The lower waistline seams at the sides give smooth fit and allow for extra skirt fullness.

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Men And Women Must Both Work For Democracy

Pratt S. Buck, Nobel Prize Winner, Warns They Will Have to Share Responsibility Equally—World Needs Women's Opinion Expressed

Warned by Pratt S. Buck, Nobel Prize winner, that democracy can survive only if men and women share its privileges and responsibilities, members of the U. S. National Women's Party closed their biennial convention in Washington last month with new plans for pushing an equal rights amendment to the Constitution in the coming session of Congress.

Miss Buck's address, highlight of the three-day convention, was a plea for women to "come out of their seclusion, their safety, their irresponsibility toward the policies which compel us to chaos and war."

"COME OUT OF SECLUSION!" Describing women and Negroes as the biggest minority groups in the United States today, she warned:

"Unless women realize their responsibility, neither we nor any other nation will achieve true democracy, and as the machines of war grind on, the very ideal of democracy will die."

She said that the very peril of the earth, the world as we know it, is non-starchy, secondly, to give milk one of the necessary foods and then it is simple to prepare. It can be varied and dressed up in so many ways. I much prefer the plain junket which is my flavor to one's own taste. The very simple directions for making are always on the package. I vary the sugar for sweetening with brown sugar, which gives a delightful caramel flavor, then again cocoa may be added. Then if you are preparing cocoa—then cook to lukewarm and add junket tablets as directed.

Applesauce. We are all requested to use more apples both for health and economy. Choose the best cooking apples; always have applesauce fresh. A delightful variation: add the whites of eggs to the applesauce. It is about cool. I allow one egg white to 2 cups of fruit. After the white is folded in place the applesauce is topped with whipped cream sprinkled with rolled or chopped nuts and you have a dessert for any occasion. Then if you wish something just a bit more elaborate try this:

Apple and Marshmallow Jelly
1 package strawberry jelly
2 powder
2 medium sized red apples
6 marshmallows
Prepare jelly powder in usual way—grate the apples, peeling them, and juice. Add the apples like consistency, add the apples and marshmallows quartered. This may be served plain or with whipped cream topped with a cherry. If you have not tried this do so now. Place canned peaches in sherbet glasses. Then if over to cover peaches a boiled custard top with maraschino cherry if you prefer top with whipped cream and sprinkle with nuts.

These are all right," Harris told him. "There's no use in knowing, too. They'd do anything they can for you."

"Good! Let's have a look at the files on Miss Monnie Miles and Mr. Mike Bentley."

(To Be Continued)

College Men Describe Ideal

Charming, Good Listener, Attractive, of Average Intelligence

She is not sophisticated but she is charming, and she does not talk too much, but rather, she is a good listener; she is not beautiful and dumb, but she is attractive and of average intelligence. She is not an intellectual, but she knows how to please the male. Above all, she is a lady.

This, summed up, is the average college man's ideal of his wife-to-be, according to the results of a survey conducted by students of St. John's College, St. John's University, Brooklyn, in answer to the campus Record of the College of Mount St. Vincent.

Herbert Bulwinkle, undergraduate columnist of the Torch, student publication of St. John's College, in answering his feminine contemporaries sums up:

"It seems that college men really love physical beauty is too often unobtainable in a girl, so they say she should be attractive though not necessarily beautiful, and truth is they marry this type."

"Another suggestion is that she have a nice disposition, not dumb but for that matter not too intelligent. All this means she must be a good listener and be clever enough to please the male."

"We were astounded to hear she must also be able to cook and sew. So you can see they look for a wife—and wasn't that what your mother told you?"

Nobel Peace Prize Withheld in 1940

The Nobel Peace Prize will not be awarded this year, it is announced.

The last individual to win the peace prize was British Viscount Alfred of Chelwood in 1937. In 1938 the award was given to the Nansen International Office for Refugees in Geneva. In 1939 it was conferred upon Carl Gustaf, the German Emperor, while in a Nazi concentration camp.

The Nobel Peace Prize was withheld in 1939. Other years when the prize has been withheld were 1914, 1915, 1916, 1917, 1924, 1925 and 1932.

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Find Women Get The Most Gifts

Half the Christmas Presents Go To Children—Men Receive Fewer Than Half As Many As Women

Santa's first line horsemen in some large U. S. stores checked up on more than 3,000,000 gifts sold last year, and as a result of their findings the clerks behind counters this year pretty well knew who would get what and how much.

They knew for instance that in 1939 shoppers shopped according to sex, women would receive 223 of every 1,000 gifts bought in department stores, while men would receive only 127. They also knew that youngsters would get 392 presents out of the 1,000 and that the balance would be divided between gifts for the home and gifts for travel to fit into next gift classification.

LINGERIE FIRST Here are some more interesting gift facts based on survey: Women get more lingerie than any other kind of Christmas present. Out of every 1,000 women who opened gaily wrapped packages on Dec. 25, 121 got slips and panties, 93 drew nightgowns and pyjamas and 29 found housecoats or negligees.

Simple Baked Custard For every egg, use 1 cup milk, 1 tablespoon of sugar—and a dash of nutmeg. I allow one egg for two in a custard.

Beat the egg well, add the sugar, mixing thoroughly, then add the milk. Bake in individual molds, setting in dish about half full of water. The oven should be medium. Bake until silver knife comes out clean.

Just Plain Junket I can't understand why more people do not use junket as dessert. Firstly, it is non-starchy, secondly, to give milk one of the necessary foods and then it is simple to prepare. It can be varied and dressed up in so many ways. I much prefer the plain junket which is my flavor to one's own taste. The very simple directions for making are always on the package. I vary the sugar for sweetening with brown sugar, which gives a delightful caramel flavor, then again cocoa may be added. Then if you are preparing cocoa—then cook to lukewarm and add junket tablets as directed.

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