

ARE YOU GETTING THE TAX DEDUCTIONS YOU ARE ENTITLED TO?

The Farm Account Book and Income Tax Guide shows you how!

How much can you deduct for depreciation on your tractor? Your automobile? A shed? What expenses can you deduct? There are 75 articles in common farm use plus a wide variety of deductible expenses for which depreciation can be charged—all listed in the new Farm Account Book. These legal deductions from your income are a big question at Income Tax Time and the answers to them and to dozens of other questions are in this new Farm Account Book.

A Record of Your Transactions and a Guide to Your Income Tax Return

WHAT IT DOES—Keeps a clean record, helps you budget—and shows you whether you have made or lost money on your operations. Shows you, too, what your best lines are and where you may be farming at a loss. Saves you hours of time from book keeping. First ten pages are for your receipts—from sales of crops, seeds, livestock, poultry, dairy products and all other produce. Then come twelve pages of all farm expenses—you are reminded of items you might otherwise forget. Establish a basic herd, apply for the three-year-average plan, calculate your depreciation item by item. These are money-savers for every farmer. They're all in the new Farm Account Book.

DEDUCTIONS—Every farmer is entitled to deductions and he is expected by the department to take full advantage of his rights. The Farm Account Book tells you about many items in easy question-and-answer form. For instance—"What can I claim as expenses for repairs?" The answer is "any expense to keep a machine or a building in working order can be claimed." Altogether there are answers to over 60 questions. No one is required to

pay more than his fair share of tax. Comments from *Letters to the New Farm Account Book and Income Tax Guide*: "A long awaited step for the benefit and progress of our Canadian farmers" . . . "Takes the kinks out of keeping farm records" . . . "Pleasant to recommend this Account Book for farm people" . . . "Record keeping in its simplest form—a real help" . . . "Something we have been needing for a long time."

REMEMBER—HALF CULTIVATED LAND YIELDS A POOR CROP—HALF KEPT ACCOUNTS GIVE POOR RESULTS TOO

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DEPARTMENT OF NATIONAL REVENUE
(Taxation Division)

CHILDREN HARD TO HANDLE

Children, especially adolescents who are supposed to be "hard to handle" like to entertain their friends at home. And it is a wise mother who puts as few obstacles as possible in the way of the youthful hostess and hostesses. A radio, phonograph, a few games, and, of course,

a lunch do much to keep young people off the streets. If more mothers would allow their children to have friends in the house in the evenings and let them play games and raid the ice box, there wouldn't be the trouble there is and hostesses. Youngsters would rather be in the kitchen and would gladly clean up

their own mess. A few sandwiches and cake cost very little compared to the cost of mistakes that ruin young lives. Think it over, Housewives. Let your children entertain friends at home instead of in a car or a park and I think you will have less worry and I think you will have less worry.

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*Canadian Mills prefer properly-prepared, accurately graded Canadian wool.

1948 ANNUAL MEETING HALDIMAND-NORFOLK PRESBYTERIAL

The Nineteenth Annual Meeting of the Haldimand-Norfolk Presbytery of the United Church of Canada was held on Thursday, March 18th, 1948, at the home of the President Mrs. R. Hickey presiding. A beautiful spring day brought out a record attendance. The theme of the meeting was "It must be done by Me!" At the morning session after the opening minutes and business, the greetings of the Port Dover women were given by Mrs. W. Waters and replied to by Mrs. K. Woodcock of the Onondaga Auxiliary. Mrs. Harold Hopper, Literature Secretary, presented a report on the Auxiliary Bookshelf. An open forum on Christian Stewardship was very capably led by Mrs. J. A. Jewitt, of Teeterville. She stressed the many kinds of Stewardship, giving the time as only the beginning of sharing and giving—the Stewardship of time, of our faces toward being on time for and toward giving time to God and the things of God for communion with God and the things of God.

The Stewardship of Opportunity, making the most of our talents and abilities and realizing our responsibility toward other people. The "In Memoriam" service to women who did everything to the glory of God was led by Mrs. F. Keefe of Cayuga. The highlight of the session was the message of the guest speaker, Miss Grace Patterson, who has been a Missionary for thirteen years in Central India. Her address opened with the quotation "Other Sheep Hear I Which Are Not of This Fold." She brought the thanks of the women of India to the women here for sending the gospel. She told of the work done in the five hospitals, many schools and the Lahore Medical School. She gave a picture of what the Church in India is trying to do and of the formation in 1910 of the National Christian Council in India. In attending this Council in 1946, as one delegate out of one hundred, Miss Patterson spoke of the wonderful fellowship in the furtherance of the gospel. Christian leaders, including Dr. Mannin and Dr. Daniel Thomas from three corners of India and Ceylon attended, the majority of them being native Indians. She gave away assured that the Christian Church in India is firmly established, even though storms are bound to come to a free India.

In a quiet half-hour Rev. Geo. Morley, Port Dover led the devotional service. "Whatever God Tells Us To Do, He Also Helps Us To Do It."

During the dinner hour the greetings of the Haldimand-Norfolk Presbytery were brought by Mrs. W. Mumford, also the greetings of the Women's Association Presbytery by Mrs. J. M. Roxburgh.

The afternoon session was opened by a worship service led by Mrs. B. V. Bailey of Waterford with Mrs. Lloyd leading in prayer and Mrs. W. Craig, Port Dover at the organ. Miss Patterson opened her afternoon address with the quotation of the hymn "In Christ There Is No East Nor West" and went on to speak of the Church in a self-governing India. The Church will now be judged on its own merits and not backed by the government, as many native people thought. There is to be freedom of religion in the new India. A great stress is made in India on women's place in the Church—each church generally having at least one woman elder. Miss Patterson spoke at some length of the many kinds of work undertaken by the National Christian Council, formerly supported by Germany, Norway etc. also help to famine sufferers in Bengal and lately to sufferers in the Punjab, but there is a strong need of missionary help.

Miss J. Kinnear of Cayuga moved a vote of thanks to Miss Patterson for her message. The Treasurer, Miss Louise I. Atst, Dunnville, reported the Presbytery as having exceeded its allocation, the surplus being divided between India and Battle River, Alta. Mrs. J. R. Pond dedicated the year's work and Mrs. Jewitt urged as many as possible to attend the Conference for Church women June 8-11 at McMaster University. A very pleasing "duet" "Alone" was rendered by Mrs. H. Morris and Mrs. C. Quinby. Mrs. R. G. Holmes conducted a Forum on Younger Groups. The slate of officers presented by Mrs. Teet, the election of officers presided over by Mrs. Holmes, the presentation of reports of committees brought to a conclusion a day of inspiration and fellowship.

Officers of the Haldimand-Norfolk Presbytery for 1948: Past President, Mrs. F. R. Hickey, Dunnville; President, Mrs. C. L. Blagney, Simcoe; 1st

Vice President, Mrs. Arthur Teet, Canfield; 2nd Vice President, Mrs. P. Russell, Cayuga; 3rd Vice President, Mrs. J. B. Lynn, Lynedoch; 4th Vice President, Mrs. George Murdoch, Hagersville; 5th Vice President, Mrs. J. Thompson, Waterford; 6th Vice President, Miss Clara Price, Simcoe; Recording Secretary, Mrs. H. F. Prell, Simcoe; Corresponding Secretary, Mrs. Wm. J. McLeod, Simcoe; Treasurer, Miss Louise Durst, Dunnville; Christian Stewardship, Mrs. Harold Hopper, R.R. 1, Hagersville; Baby Band, Mrs. Fred Kiefer, Cayuga; Mission Band, Miss Helen Bannister, Port Dover; C.G.T., Mrs. T. J. Hickey, Hagersville; Assoc. Mem., Mrs. George Overend, Canfield, R.R. 1; Supply Secretary (Haldimand) Mrs. Bruce Slater, Hagersville; Supply Secretary (Norfolk) Mrs. L. D. Lloyd Waterford; Community Friendship, Mrs. A. Murat, Waterford; Literature Secretary, Mrs. M. Coverdale, Canfield, R.R. 2; Missionary Monthly, Mrs. Lorne Grey, Lynedoch; Temperance and Christian Citizen, Mrs. J. W. Russell, Hagersville, R.R. 5; Press, Mrs. J. B. Murray, Canfield.

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EMPLOYERS MUST OBTAIN NEW UNEMPLOYMENT INSURANCE BOOKS

All 1947-48 Unemployment Insurance Books expired on March 31st, 1948.

New books will be issued by the National Employment Office to employers, but only when old books are completed and turned in to the Office.

Employers are urged to exchange Unemployment Insurance Books immediately.

Penalties are provided for failure to comply.

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