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would be wise to insist that the assessment roll be published so that everyone could see that no injustice was being done. Even under our present system this would be a good plan to prevent unjust assessments.

December 6, 1911

Benefits of Direct Taxation

Bismarck, who definitely committed Germany to a protective policy, once said: "I declare myelf as essentially favorable to the raising of all possible revenue by indirect taxes and I hold direct taxes to be an onerous and awk ward makeshift. Indirect taxes, what ever may be said against them theoretically, are, in fact, less felt. It is difficult for the individual to calculate how much falls upon his neighbor.

Politicians generally have recognized that indirect taxation is a splendid scheme to extract wealth from the pockets of the people without them knowing how much has been taken. No one knows how much he pays, nor does he know who gets it. Direct taxation would enable every individual to know the exact amount of his taxes and he would watch the expenditure of the publie funds more closely than he does now.

Cheaper Land

It is true the Single Tax would cheapen land by eliminating speculation, which would greatly benefit all those who want to use land. It is sometimes argued that the homesteader has a right to the unearned increment because the hardships he has endured. The homesteader deserves our sympathy, but he is not the man who benefits by the present system; on the contrary, he is one of the most oppressed victims. every dollar the homesteader profits by the increase in land values, the specula-tor profits a thousand. If the homesteader sells out he has to buy other high priced land or once more exile himself from civilization for a term of years. Under the Single Tax his tand will be as useful to him as it is now, and if he wishes to move he will be able to get better land for himself and his children cheaper than he can The proposed change in our system of taxation will benefit all those who render useful service to society; and even those who derive pecuniary benefits from the present system should welcome the change because they and their children will enjoy their share of the blessings of abundance and peace which will follow the adoption of a system of taxation based upon the eternal principles of justice.

An Army of Reform

Continued from Page 24

that it is possible to send or receive a parcel from England at a cheaper rate, and considerably larger in size and weight than can be handled by the postal authorities here even for a journey of only a few miles. Of course it is admitted that the present carrying companies probably subsidiary to the railway interests, are opposed to a move such as this, as the enormous profits now earned by the express companies would soon dwindle away to the vanishing point, but is it fair that the whole country should suffer simply that these concerns can keep on piling up their dividends? The farmers think not anyway, and the demand for a parcels post system is therefore rapidly growing in force.

Other important questions, matters which can be considered of national importance, are receiving consideration, but these quoted will suffice to show that the organized farmers are not by any means idle. At the same time these are only a few of the subjects which are receiving attention and which are being brought nearer to solution by means of

NUMBER TO SEND PROGRESS FRIENDS

Any reader of The Guide who is pleased with this issue of The Guide should send copies to his friends. Send 15 cents and the name and address of your friends in any part of the world, and a copy of The Progress Number will be sent direct. The Grain Growers' Guide, Winnipeg.

the work they are doing. Locally or provincially, such subjects as Hail Insurance, rates of interest on money loaned settlers, telephone extensions, settlement of claims against railways and other companies, assisting in recovering estray animals, helping to provide farm labor, suggested new legislation, such as rural municipalities, pound law, fence law, herd law, noxions weeds, and of such a nature that they bear entirely upon the farmer, are taken up and considered.

Preparing for Life's Work

Questions such as these are of far reaching importance, but even then the organized farmers' work does not cease There is another great problem being considered at all times, and being solved also, that of helping every man to better fit himself for the work he may be called upon to do in the world, to make him realize the responsibilities of his citizenship and that it is upon him that the ultimate solutions of these questions will fall, to make him realize that it is not good for man to live entirely to himself, that he should comingle with his fellow men, that by means of his association social evenings can be arranged, when not only the farmer, but his wife and family also, can take part and be benefitted thereby, each assisting in the solution of the many national and local questions and materially aiding in these problems by the time and thought spent upon their study. Then by lightening the labors through song and entertainment, improving conditions generally by an interchange of ideas, arranging debates on subjects of value to the neighborhood, taking part in the local improvement and school life and work, other interests will be aroused and the value of the work done will be felt

It is possible to go on in this strain, but enough has been said, and let the end be the statement that the work of the organized farmers has only just started, that the foundations to the structure they can erect are not yet settled and the substructure is not started. The work of the organized farmers lies before them, the need of their work and council is great and when they are required they will be found ready and willing to take up whatever may be required of them. Such is the ideal, and those who can in a few years look back upon the work which will have been accomplished will be able to realize that the farmers have not built selfishly, but that they have at all times kept in mind the word Equity, and the old motto of "equal rights for all and special priveleges

A MILLIONAIRE CHAIRMAN

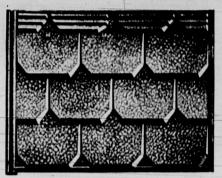
Hardly had Mr. Borden got out his Cabinet slate, than the despatch flashed from Ottawa that Mr. R. W. Leonard, f St. Catharines, Ontario, had been ap-ointed Chairman of the Transcontinental pointed Chairman of the Transcontinental Railway Commission. This position is one of the big party jobs outside of the portfolios. The salary is \$10,000 a year. As Mr. Leonard's annual income is reputed to be many time that figure the surprise was decided. Wonder at the appointment by sections of the public deepened when it was told that Mr. Leonard had never been anything very strenuous in the way of a politician. The mystery somewhat cleared after it became mystery somewhat cleared after it became known that Hon. Frank Coch ane, the eagle-eyed appraiser of big calibre men, had recommended the St. Catherines

millionaire for the railroad job.

For some years Mr. Leonard has been plotting and carrying through large mining schemes and railroad contracts. He has said very little about it, preferring to pile up a fortune and enjoy it unostentatiously. He did a lot of the work on the short C. P. R. line between Montreal and Ottawa, and the Adirondacks Railway. New York railroad magnates engaged him for construction on the New York Central. When the Cobalt boom began, he invested heavily in properties, and now owns large interests in mines like the Coniagas. was in the north country that Hon, Frank Cochrane sized him up.

In St. Catharines Mr. Leonard is In St. Catharines Mr. Leonard is a social favorite. He is hugely interested in military matters and holds the rank of major. Recently he invented an infantry gig scheme which caught on both at Ottawa and the War office. Though long ago a millionaire, he still fraternizes with the boys from the angineering schools who follow the survey chain for a hundred a mouth. Last year the Civil Engineers Society made the genial St. Catharines' major vice-president.





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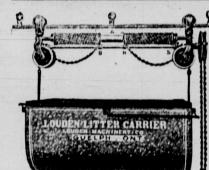
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The Real Rulers of Manitoba—Who are They?

Actually, who governs Manitoba? Is it the Manitoba Government, or the Federal Government, or the British Government? We govern ourselves, so we say. Actually, who has the most to say in the law making of this province? The people, or the land and grain speculators, the liquor interests, and other beneficiaries of Special Privilege?

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The Federation is comprised of an affiliation of several organizations, including the Manitoba Grain Growers' Association, whose delegates on the Executive of the Federation are Messrs. R. C. Henders and R. McKenzie. Representatives on the Advisory Board of the Federation include Messrs. T. A. Crear, G. F. Chipman, J. W. Scallion, N. P. Evans, Robert Cruise, G. H. Malcolm, J. S Wood and others.

Mr. Dixon's services are now available for addresses before Grain Growers'
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