

addition, these three provinces levy all the taxes collected by Saskatchewan.

Not only is the Saskatchewan tax system less cumbersome than that of other provinces. It is less burdensome. According to the editor of the Monetary Times, per capita taxation, including motor licenses, was as follows in the four Western provinces in 1923:

British Columbia	\$15.84
Alberta	7.97
Manitoba	7.35
Saskatchewan	6.59

According to the same authority, who is a careful and unbiased collector of statistics, expenditure per capita by the same provinces in the same year was:

British Columbia	\$32.65
Alberta	17.94
Manitoba	16.39
Saskatchewan	15.31

The Ontario figure is \$15.35, so that Saskatchewan appears to be the most economical province West of the Ottawa River. Yet Saskatchewan spends more on education than any province in the Dominion except British Columbia. How is this explained? By the fact that a smaller proportion of Saskatchewan's outlay pays interest on debts. This province owes less than its neighbors. According to the Dominion Securities Corporation, the per capita debt of the provinces was in June, 1924:

	Gross	Net
Alberta	\$131	\$ 88
British Columbia	163	101
Manitoba	114	53
Saskatchewan	66	33
Ontario	87	30

To cap the comparison it may be remarked that Saskatchewan pays as it goes, a very wise habit. That is, Saskatchewan's current revenues are always about sufficient to cover current expenditures. Last year there was a surplus of \$36,000. In the same year Ontario had a deficit of \$8,500,000, and Alberta a deficit of \$620,000. That means borrowing to pay for something which should be paid for at once.

The Saskatchewan government, it seems from the figures, is very prudent and well-advised in financing. It collects fewer and lower taxes, it spends less, it has piled up a smaller debt and it keeps its current account in better shape than the government of any other comparable province.

Now these would not be virtues in the government, they might be cause for complaint, if it did not meet the wishes of the electorate in the provision of services. Presumably the Hottentots have no national debt whatever but that merely

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shows that the Hottentots have done without things they would buy, if they were more intelligent, with borrowed money. Has Saskatchewan done without needed utilities? Is that the reason why Saskatchewan pays less in taxes and owes less than the people in the provinces next door?

Not at all. Saskatchewan has a parliament building and a university like the other provinces, and all the court houses, land titles offices, jails, provincial hospitals and police barracks it needs for the time being. These are some of the things Saskatchewan has, to account for the debt of \$33 per head. Others are bridges, highways, rural telephones. Have we fewer of these things than Alberta or Manitoba? On the contrary, there are more than twice as many rural telephones in Saskatchewan as in Manitoba and Alberta together.

As for current expenses, Saskatchewan's economy is explained entirely by the fact that this province spends less per head in a non-productive way, in debt interest and in administration. The principal items of current expenditure by the government are for education and health. School grants are higher here than in any other province. In its health measures the government is equally progressive. Far from being criticised for its failure to give public health service, it was actually described as extravagant when the second tuberculosis sanatorium was built at Saskatoon.

On that point more will be said later. Meantime, it may be stated as a proved proposition that, as the people's agent in the creation of utilities and services, the Government of Saskatchewan does its work extraordinarily well.

It was remarked that Provincial business is of a routine character, but does, nevertheless, call for statesmen, leaders of opinion. How has the Government of Saskatchewan served the Province in this respect?

A very important matter is its relation to federal politics and policies. There are those who say that the Government is a cog in the Dominion machine of the Liberal Party. "The members of the Progressive Association," says a pamphlet it has published, "hold that the Liberal Party in Saskatchewan is, in reality, a branch of the Federal Liberal Party, and that the Federal Party is being considered at all times in connection with business that is truly Saskatchewan's affairs."

The truth of this assertion, which is quite unsupported by other statements in the pamphlet mentioned, is easily tested.

In the same year that the present Government of Saskatchewan was put in power, Mr. Mackenzie King became Prime Minister of Canada, at the head of a Liberal cabinet. Mr. King is still in office. A Liberal regime in Ottawa has coincided in time exactly with the term of the present Saskatchewan Government.

During the four-year period, Mr. Dunning and his colleagues, not to mention their supporters in the legislature, have publicly and persistently protested against injustice done to Saskatchewan and the West by the Government of Canada. They have never hesitated to make things uncomfortable for Mr. Mackenzie King, in this province when it appeared that his policies were anti-Western. They have been foremost advocates of many Western causes completion of the Hudson Bay Railway, reduction of customs duties, sanctity of the Crow's Nest Pass freight rate agreement, transfer of Western natural resources to the provinces.

In short, the charge of subservience to Dominion Liberalism is ridiculous and untrue. The Government is a champion of Western rights in all its activities which have federal importance.

To return to Provincial affairs. A statesmanlike opinion held by the government is that healthy, intelligent citizens are the community's most precious asset. Forty-five of every hundred dollars spent by the government are spent on education and health.

It is well known that Saskatchewan's death rate is the lowest in the world. This is due to a variety of causes, such as their life on farms where there is plenty of sunlight and air for everyone, the invigorating climate of the province. Without doubt, however, the activities of the public health department at Regina have contributed to the extraordinary freedom of the province from disease. Deaths from tuberculosis have become steadily fewer since the government began its fight against the white plague.

The government's relation to agricultural co-operation is entirely to its credit. Under its aegis, and with its financial assistance, the largest farmer-owned co-operative enterprises in the world have grown up in Saskatchewan. The latest and greatest of these is the wheat pool. All the farming members of the government took the platform and spoke for the wheat pool during the "sign-up" campaign. All who had wheat to sell signed it over to the pool.