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or any mixed farming idea to relieve the present car blockade conditions.

Gentlemen, the question before us is too momentous to trifle with. We are here to appeal to your honorable body to save the farmers of the West from being delivered into the hands of this gigantic combination.

To Our Members

The above address sets forth views held and presented by your representative in Ottawa, March 20, 1912, just previous to the adoption of the present Grain Act. Of course, in many particulars extreme changes in conditions may any day produce necessity for a general modification or reconstruction of our views. Such changes as free accessibility to American markets, blockade of the port of Montreal, opening of the Hudson Bay route, double tracking and grade reductions of the C.P.R. Westward, opening the Panama route with its constant open ports, or acquisition by farmers of their own terminal facilities, and development of their own export business, establishment of large American milling plants in our prairie grain centres, any radical trading or transportation innovation, or effective control of the grain bins by The Saskatchewan Grain Growers'

FRED W. GREEN, Sec'y Treas.

Question and

Question and Answer No. 2

Question:

When in New York last week I saw in one of the Fifth Avenue shops what they called "The Visitor's Hand Bag."

It was a bag of rather small size, oblong in shape, with a single loop strap, through which the arm was inserted for carrying.

If I remember rightly it contained a tiny mirror as well as a small purse attached to a chain.

Since coming home, I find I want one for a gift. Please let me know if you have such a thing in stock.

Answer:

The bag referred to is evidently the new "Calling Bag"
—one of the season's very
smartest hand bags

smartest hand bags.
It comes in Black Pin Seal
Leather. Inside, besides the
bag pockets, it has a mirror,
visiting card pockets and
change purse attached by a
small gilt chain. What identified it in our mind, however,
was your description of the
"loop" handle.

Its size when closed is 33/4 x 61/2 inches. Price \$7.50.

Henry Birks & Sons

Jewellers

WINNIPEG



THE INCOME TAX IN ENGLAND

By Sir Alexander W. Lawrence, Bart. At a time when income tax proposals are attracting so much attention, it may interest the readers of the Outlook to know the outlines of the system now in force in the United Kingdom. I am not qualified to express my opinion on its suitability to American conditions, but I have seen a good many arguments based on a very natural misunderstanding of our income tax laws, and I should like to put the actual facts before the American public. I have converted the figures into American currency, neglecting fractions less than half a cent

less than half a cent.

The standard rate is 6 cents on the dolar, modified by various reductions and additions.

Incomes under \$800 a year pay no tax. Incomes between \$800 and \$3,500 receive a graduated abatement.

"Farned incomes" (as opposed to incomes derived from property) pay only 4 cents on the dollar (instead of 6 cents on the dollar), provided the man's total income is under \$10,000.

Incomes of over \$25,000 pay a supertax of 2½ cents on the dollar, raising their total contribution to nearly 8½ c.on the dollar.

The tax, therefore, varies from less than 1 per cent. on incomes just over \$800 to nearly \$\frac{8}{2}\$ per cent. for millionaires

The tax at the standard rate of 6 cents is collected "at the source" as far as possi-

The tax at the standard rate of 6 cents is collected "at the source" as far as possible; that is to say, in the case of stocks it is paid by the corporation and deducted from the dividend; in the case of real estate it is paid by the occupier and deducted by him from the rent if he is not the owner: in the case of partnerships it is paid by the firm and deducted from the prof ts before division: and in the case of foreign bonds it is paid by the bankers who cash the interest coupons. The result is that in most cases the tax is in the first place paid to the treasury by some third party, and not by the person on whom it ultimately falls. In the first year in which this system was adopted it about doubled the treasury's receipts from the income tax.

Any one may be required by the treasury to return a statement of his income, but in practice it is necessary only for three classes of persons: first, those suspected of having more than \$25,000 a year; secondly, those who earn a professional or commercial income not "taxed at the source;" and, thirdly, those who wish to take advantage of the various abatements. Any person who has any income already taxed, and whose total income is small enough to deserve a reduction, can obtain a refund of the appropriate sum by applying to the local tax officer and sending him a statement of his income from every source, with evidence of the amount of tax already deducted.

The incomes of a husband and his wife are treated as one income, to the great indignation of the suffragettes, but those of other members of a family are assessed separately, even though they live in one household: which often gives a substantial abatement of tax in the case of large families of children who may be beneficiaries of a trust fund. When the recent enactment of the supertax resulted in an application to Mr. Bernard Shaw for a statement of the joint incomes of himself and Mrs. Shaw, suspected of exceeding \$25,000, he made the ingenious reply that his wife refused to disclose to him the amount of her income; but on the whole the system works smoothly and well,

Insurance corporations pay tax on their ordinary dividends, but not on surplus profits divided among policy-holders, which are regarded as an increase of capital. A policy-holder is also entitled, within certain limits, to exemption from income tax on sums paid by him in premiums on a life policy.

The above outline must not be taken as a complete account of the English income tax, but it may, I hope, supply enough material for comparison with the bill now before Congress. Beyond the natural aversion of all mankind to the payment of direct taxes, and the complsint of the Opposition (whichever party may be in power) that the rate is too high for times of peace, there is no serious criticism of the income tax nor of its method of collection. The tax has been in force since 1842, and was originally a "flat rate" on all incomes over a certain minimum. The elaborate graduations now obtaining have been built up by degrees, and are satisfactory to all classes except the payers of supertax. Of the latter class most of us would say, in the language of a beggar who was told of a rich man suffering from loss of appetite, "I wish I'd only got an 'arf of 'is complaint."—

SHARPLES

The most important factor in dairying today.

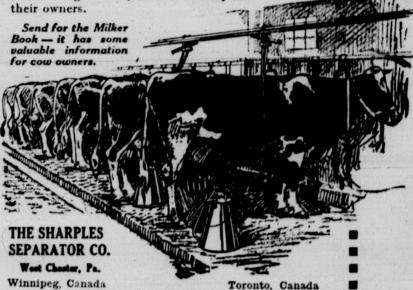
The Sharples Milker means cleaner milk—a problem of serious import to the modern dairyman. It means a large saving in milk production. And it eliminates the most disagreeable part of dairying—the drudgery of hand milking.

Think what it would mean to you as a dairyman to be able to save more than a third of your present payroll. Remember, too, that the Sharples Milker is on the job every day, year in and year out, saving you all kind of worry and care.

You keep your cows healthier with a Sharples Milker. Its gentle, uniform action is soothing and restful, fostering milk production and keeping teats and udders in perfect condition.

The Sharples Milker is easy to clean and keep clean. The parts that touch the milk are few and simple—quickly cleansed.

Over 80,000 cows are milked every day by the Sharples Milker—at an enormous saving of time, labor and worry to



CO-OPERATION IN FLOUR

\$2.25 Per Sack in Car Lots

Agencies Everywhere

These are the days of co-operation and local Grain Growers' Associations find that it pays to buy their supplies by the carload. "Old Homestead" flour has no superior in Canada for either bread or pastry. It is made from the very choicest wheat and retains the entire food value. Satisfaction is guaranteed to all purchasers. If you once use "Old Homestead" your wife will never want any other. We can fill orders promptly and are prepared to ship to any part of the Prairie Provinces. Write today and let us tell you the advantages of buying co-operatively.

Swift Current Milling and Elevator Co.

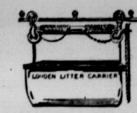
Here's what one Farmer says about the LOUDEN Carrier

You can't beat the LOUDEN "I purchased (after taking knowledge of others) a Louden Litter Carrier and put it up myself. I wish to say, for the benefit of others who may be putting one in, that the Louden gives me perfect satisfaction."

The Louden Carrier kicks barn-drudgery out of the way. You just fill the galvanized box, raise it by a light pull on the chain (a boy can hoist half a ton) then run the load quickly and easily from the barn to the manure heap or shed, where it can be conveniently dumped.

Write to-day for more particulars

get a copy of the Louden Catalogue. Scores of useful, labor
saving, money-making devices you ought to know about
We will prepare your barn plans, too, FREE for the asking



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