

The Country Homemakers

This Year's War Budget

Conducted by Mary P. McCallum

0 N. April 30, Hon. A. R. MacLennan, minister of finance, presented to parliament one of the most important budgets since Confederation. Certainly it is a budget that interests and affects women more than any previous budget in the history of the Dominion. Changes were announced in the Income Tax Act. The minimum has been reduced to \$1,000 in the case of unmarried persons, and to \$2,000 in the case of married persons. The rate of taxation will be two per cent. from \$1,000 and up to \$1,500 in the case of unmarried persons, widows or widowers without dependent children, and two per cent. from \$2,000 up to \$3,000 in the case of all other persons.

This brings into the Income Tax paying class, hundreds of thousands of persons who were otherwise contributing no direct taxes to the national funds. It is safe to say that the large majority of persons in Canada are receiving wages or salaries less than \$1,500. By reducing the minimum to \$1,000 from \$1,500 in the case of unmarried persons, and to \$2,000 from \$3,000 in the case of married persons, the government has tapped the most fruitful source of taxes under the Income Tax Act. Compared to the 3,000,000 (approximately) persons employed in gainful occupations, Canada's millionaires and wealthy persons are in number very small. The vast majority of the people of Canada are those working on modest salaries.

The advantages to be gained from the new minimum, of course, remain to be proved. But it is our opinion that there are decided advantages to the nation at this or any time in having so large a portion of the population directly contributing into the national treasury. The man or woman who has to submit to the government an inventory of his or her salary, and be taxed on the basis of that income is going to have a decided personal interest in the disposition of the country's revenue. A personal interest will do neither the government nor the tax-payers any harm. There have been times in the past when such an interest would have averted some bad national bookkeeping. There is an idea among some that taxes should be exacted from those whom we wish to put out of business. That theory applies admirably in the case of the "dog tax." But government of some kind, a country must have, and governments and public works cannot be run without money. Since governments stand for the benefit of all then it is right that some return be made by the people of the country for the privileges of government, and by "government" is meant every branch of the public service. Some basis must be arrived at whereby such taxes can be computed. That basis is the ability to pay. Hence the graduated Income Tax.

The men and women of Canada who follow, no matter how distastefully, the trend of affairs at Ottawa, must have grave fears for the burden of taxation after the war unless some more adequate means of meeting it as we go along is found. The interest alone on Canada's national debt for the last fiscal year was \$45,000,000. There is every indication that it will be much heavier before the war is concluded. Unless the people of Canada are willing to pay taxes directly into the national treasury and so help to finance the war as we go along there is no telling what will face them when the war is ended. The acting finance minister announced that \$280,000,000 would have to be raised by loans during the year. In all probability in the late summer or early fall another Victory Loan will be asked from the Canadian people. It is not too soon for the women of Canada to prepare to subscribe every available dollar to that loan. The world today is a world in uniform. Let us, the women of Canada, not hesitate to don our uniform, the uniform of abstinence. Let us heed Stephen Leacock when he says, "Let us be done with new streets and new sidewalks, new town halls and new railways, till the war is done. Let us walk in our old boots on the old

boards, patriots all, with dollar pieces hanging in our pockets, adding up to 25 for the latest patriotic war loan. Let us do this and there will pour into the hands of the government such a cascade of money that the sound of it shall be heard all the way to Potsdam."

Women's Franchise Bill

Time turned backward in his flight ten days ago when the senate was considering the bill giving votes to women. On reading the debate on the bill in the senate was in recollection taken back to the days ago before the great experiment of letting women vote had been tried. One had to be plucked to remember that it was the year of 1913, that previous to that year hundreds of thousands of women in provincial and federal elections had actually performed the difficult feat of voting with out national disaster ensuing, and that we western women were so accustomed to being enfranchised citizens that it was difficult to remember our former condition of disenfranchisement. However, we should not be too hard on the senate. Its official duty is to cling to the past. The days of long ago look very ideal and happy to the aged yet-erms in the senate. Those were the happy days, and women did not have the vote either.

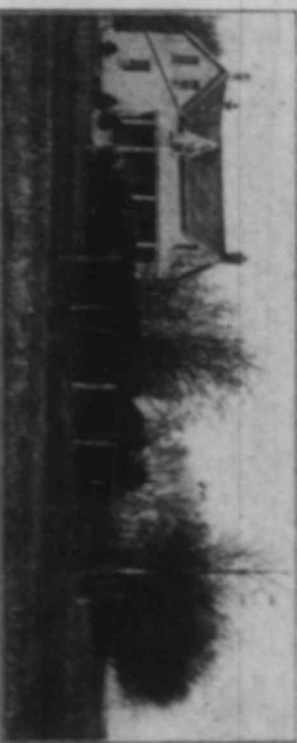
Here are a few samples of the sentiments expressed by some of the senators: Senator Chalmers urged that Canada follow the example of Germany and attempt to bring the population required by producing the population required by

and the deputy ministers of the four western provinces, Manitoba, Saskatchewan, Alberta and British Columbia. Complete standardization of the public, high and normal schools within the next two years was discussed at the conference. Premier Martin, in an interview of his return to Saskatchewan, forewarned that the change would come inside two years. At any rate there will be substantial uniformity in text books in the next two years. Such a step would require time he thought since all text books were purchased on contract and publishers would require at least 12 months' notice to change.

Uniformity in the training of teachers was also taken up. It was agreed to bring about changes to adopt the same standards for the western provinces. Teachers in the four provinces would be required to spend the same length of time in training. The purpose was to make the same qualifications necessary for teachers in the four provinces. It was Premier Martin's opinion that by so doing the status of the teaching profession would be raised. The conference also studied the uniform grading of pupils so that pupils moving from one province to the other would be able to resume their studies without gaining or losing in their standing. This question would also be settled within a short time thought Premier Martin.

Changes in Fair Programs

The managers of the western fair boards have asked the food control



The Farm Home of Peter Broadfoot, Gladsome, Man. The curved path leading from the small gate to the house is lined on each side by trimmed spruce trees. The effect is very pleasing, especially when the other trees are bare of leaves.

Canada. (We note that he later had the grace to withdraw his amendment.) Senator Choquette moved an amendment that the right to vote be given to unmarried women only, basing it upon the ground that enfranchised married women would bring trouble into the home and divide families. Other senators thought that in conferring the vote on women there should be a literary test. Practically all the arguments used by anti-20 years ago did service during the recent debate in the senate.

But the bill passed the third reading. When the Governor-General will have affixed his signature the bill will be law. Canadian women have much for which to be thankful. They are grateful to those splendid women of England who labored so strenuously against tremendous odds, and so paved the way for all the nations of the world. They are thankful to Canadian men who made unnecessary such a campaign as the Atlantic for the franchise. They are especially thankful that the bill does not contain any discrimination whatever between male and female voters. They are thankful in whatever in the future is demanded of Canada's citizens, women will stand shoulder to shoulder with Canada's men in the doing thereof.

Standardization of Text Books

A conference has just been held in Calgary of the ministers of education

subventions had been demonstrated to them. They pointed out that in many of the smaller towns and villages at the present time some of these things could be purchased, while in others they were available in only limited quantities and at very high prices.

More Food Regulations

Every week sees more stringent regulations for the control of food enforced. While only manufacturers are liable to the penalty for disregarding the regulations, the new restrictions are as well for the guidance of all persons in the Dominion of Canada. It is illegal to manufacture for sale the following: French or puff pastry, doughnuts or fritters, Scotch shortbread or cake, fancy almond macaroons, or like products containing more than 50 per cent. sugar, marshmallows containing more than 20 per cent. of cane sugar to a 60-pound batch of marshmallows, cakes or biscuits having on the exterior surfaces made wholly or in part of cane sugar, or filled with products of cane sugar, or with shortening, or seed jam, jellies or pure or evaporated fruit.

On and after May 1, it will be illegal for any person to use in the manufacture of ice cream more than ten per cent. of fat, whether of animal or vegetable, or more than six pounds of cane sugar to eight gallons of ice cream. On and after the same date it will be illegal to use wheat flour in the manufacture of candy, candy being defined as any solid product of sugar, including taffy or toffee, either alone or in combination with flavoring and coloring matter, and shall include chocolate creams, and all combinations with chocolate, except solid chocolate products.

Man and Woman Power

The new draft regulations are going to make the farm labor problem much more difficult for the fall. There is little hope that the stringency of the regulations will be relieved, for Premier Borden assured the Ontario farmers that men were more needed than even greater production. Hon. T. A. Cresser corroborated what Premier Borden said, and added that were the government not convinced that the Allies needed men more than food the recent steps to secure those men would not have been taken.

Registration of the man and woman power of Canada has been fixed for one day in June. The registration board was formed towards the end of February. It will have taken five months for that board to have completed plans for the registration of Canadian men and women. Mr. McCreedy, of the registration board, the other day said to the House of Commons that it was to be expected that the mobilization of the man and woman power of Canada would follow immediately after registration. If it takes five months to achieve complete registration, then it is safe to assume that even a measure of mobilization cannot be achieved in less than that time. It is certainly a much more difficult task to fit people into that position which the nation most needs at this time, and to close out non-essential industries than it is to merely have the men and women of Canada register. The registration board will necessarily have three or four millions of registration cards to sort out, analyze and tabulate before the merest beginning can be made.

The situation does not contain a gleam of hope that our farm women or our farm men are going to be relieved of the mammoth task of harvest overwork. If men continue to be called up for the draft it is certainly imminent that Canada's women will have to do a part of their work whether the farm women get the help in their homes that we once thought they would or not. Training is absolutely necessary. Plainly, unless the government speaks matters up a little we are going to be in a more hopeless muddle for the fall work than the most pessimistic of us anticipate at the present time.



little gathering of all. How the matter will be answered to our floor I can't say. The matter will be answered to our floor I can't say. The matter will be answered to our floor I can't say.

Why, it was a child's end to