

A MERRY CHRISTMAS

Is the sincere wish we extend to all our friends throughout the land.



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New Names Suggested Since Close of Competition

Ever since our competition for suggestions for a new name closed we have been receiving belated letters from our readers suggesting more names. These, of course, could not be considered. Some of them, however, are here given:

Farmer and Dairyman Instructor	Miss A. E. Eliford, Perth Co., Ont.
The World's Granary	Miss H. B. Lett, Carleton Co., Ont.
Rake and Gleaser	Miss H. B. Lett, Carleton Co., Ont.
Cowan's Dairyman	T. Foster, York Co., Ont.
Farm World	Samuel Francis, York Co., Ont.
Farm Advocate	Samuel Francis, York Co., Ont.
Canadian Farmer	Samuel Francis, York Co., Ont.
Farm Guide	Samuel Francis, York Co., Ont.
Farmer's Sun	Samuel Francis, York Co., Ont.
The Adviser	Miss Hyfield, Ontario Co., Ont.
Canada's Best	George Brooks, Haliburton Co., Ont.
Farming and Dairying	Robert Fritch, Jr., Renfrew Co., Ont.
The Rural Intelligencer	N. S. McLaughlin, Huron Co., Ont.
Rural Intelligencer Exchange	N. S. McLaughlin, Huron Co., Ont.
The Successful Dairyman and Farmer	N. S. McLaughlin, Huron Co., Ont.
The Dairyman's and Farmer's Success	N. S. McLaughlin, Huron Co., Ont.
The Dairy and Farm Best Exchange	N. S. McLaughlin, Huron Co., Ont.
The Dairy and Farms Applied Science	N. S. McLaughlin, Huron Co., Ont.
The Cosmopolitan Advocate	Frank Vice, Durham Co., Ont.
The Farming Sentinel	John R. Philip, Middlesex Co., Ont.
The Rural Educator	J. Wilson, Halton Co., Ont.

The Taxation Question

Another View on Taxation

Ed., The Dairyman and Farming World—I have noted with pleasure your articles on taxation. It is a subject which should receive considerably more attention from the average citizen. So far, I cannot concur with any of the articles written. Here is my view: It is granted by all that the province has need of revenue to be devoted to public purposes. Its right to collect same has also not been questioned. But the justice and expediency of our present system is seriously doubted, and not without reason.

All our wealth is taken from the one great reservoir—our natural resources. Therefore, the part which is collected in taxes must come from the same source. We may imagine that in some mysterious way we may have our public moneys collected by tariffs, succession duties income tax, etc., but as surely as fate, it ultimately falls upon the products of our farms, forests, mines and fisheries. There is no other place for it to fall upon.

The question is how should it be distributed. Surely the state should look for its revenue from those who have been granted the privilege of occupying, exploiting or enjoying, to the exclusion of others, any portion of its domain, and that in proportion to the value of each particular parcel. Our present system of fineing industry and thrift by taxing buildings, improvements, etc., is unjust, foolish and unpatriotic. For surely it is none of the state's (all other citizens') business how much money a man makes so long as he pays his fair tax on the particular portion of the natural resources to which he has been granted a monopoly.

BAIS OF PRESENT SYSTEM

The argument that taxes should be paid according to ability or wealth is untenable, though it is made the basis of our present system—if it has a basis. The simple illustration of two farmers going on to two similar virgin farms, equally well situated will prove its unreasonableness. One is energetic and industrious, the other lazy and indolent. One soon rich and has many improvements, the other remains poor and his land is much the same as he found it; yet they had equal chances, and as far as the state is concerned they should contribute equal amounts in taxes. For they have been granted privileges of equal value.

My objections to the present system are: It is unjust, and falls too heavily upon the poorer people. It is healthy

and almost incapable of being watched and calculated by the average citizen. It fines industry and thrift. It discourages the accumulation of wealth. It hinders production and thereby breeds poverty.

The remedy I would suggest is a gradual lowering of the tariff until in most cases it has vanished, and the adoption of direct taxation upon land and special privileges which are in the nature of monopolies. If this were done we would soon have less extravagance in public affairs, for every man would know how much he was paying. The greatest gain of such a system would be in the stimulus as to the production of wealth, and to the making of permanent improvements.—T. K. M., Wellington Co., Ont.

Your Golden Opportunity

We would call the attention of our readers to the free courses offered on page eight of this issue. A course in horticulture or in stock and seed grain judging at the Ontario Agricultural College, which can be obtained absolutely free, is indeed an unique one. To be able to judge live stock and seed grain is a valuable acquisition to any one connected with farming.

A short course of lectures taken at Guelph will not only enable one to make a better farmer of himself, but he will be made a broader-minded man and a better citizen through having come in contact with able and experienced professors who conduct the courses. The conditions of this absolutely free course are so simple and easy to comply with that we hope all who can will take advantage of our offer and take this opportunity of preparing themselves for their life work.

Items of Interest

The annual meeting of the Shire Horse Association of Canada will be held in Room "G," King Edward Hotel, Toronto, on Wednesday, January 13, 1909, at 10 a. m.

The Manitoba Agricultural College has recently appointed W. B. Peters of Ames, Iowa, Agricultural College, to the position of the animal husbandry. Mr. Peters is especially well fitted for this position. He was Iowa's high man on the International Stock Judging Team in 1907. Since September 1908 he has filled very acceptably the position of animal husbandry at Ames.

At the general assembly of the International Institution of Agriculture held in Rome recently the Hon. Syd. Fisher, Minister of Agriculture for the Dominion of Canada, was chosen vice-president.

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