What Makes The "Simplex" The Favorite With Farm Folks?

The favorite everywhere it goes. Note its beauty and heavy compact construction, with low-down, handy supply can only 3½ ft. from the floor.

Have you ever asked yourself that question?

Let me tell you the secret by telling you a story. Bending over his work in Cremona hundreds of years ago, Stradivarius, the great violin maker, said: "Other men will make violins, but none will ever make a better." It was this spirit that the manufacturers of the

Simplex Link Blade Separator

put into their work of making separators—to produce the best machines possible. While we do not claim that a better will never be made, we do believe that the SIMPLEX is as perfect a separator as long experience, painstaking effort and experimentation can make it. That farm folks appreciate these points is evidenced by the increasing popularity of the SIMPLEX.

The first requisite of a separator is that it shall actually separate. You see, there are separators and separators. The SIMPLEX gets all the cream. It skims to a trace and the user gets value for every drop of his milk. The link blade device gives a larger separating area in the same sized bowl than any other make of separator. This gives an increased capacity, without requiring to have a larger or heavier machine. Then the SIMPLEX turns so easily—no aching arms or sore backs. The SIMPLEX No. 9 has a capacity of 900 lbs. of milk per hour, but turns as easily as the ordinary 500-lb. machine. Wouldn't you like to know more about the SIMPLEX? Write us a line and we will gladly tell you. It will cost you nothing and may mean a big saving in dollars and cents.

D. Derbyshire & Co.

Head Office and Works - BROCKVILLE, ONT.

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WE WANT AGENTS IN A FEW UNREPRESENTED DISTRICTS

"Think It Over"

FARM AND DAIRY deals editorially with the problems of the great class of dairy farmers in Canada.

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Is your campaign planned to concentrate on such homes as these? Think it over.

A.B.C. Member: Any other information gladly sent you.

FARM & DAIRY - Peterboro, Ont.

Xmas and Breeders' Number December 7

My Taxes---Fixing the Ratio of Contribution

H Percy Blanchard, Hants Co., N.S.

A LITTLE while ago the office sent me notice that I must pay about forty dollars school tax. I send two children to school, a neighbor sends six, and pays about four dollars tax. I ask the secretary "Why this inequality?" He explains in a tone that assumes finality that I have a big house and farm, and extra good buildings; while the neighbor lives in a cabin. But that is not an explanation; it is merely a statement of certain existent facts. Presuming the community has a right to compel my contribution toward a common fund for a common purpose, the ownership of certain property does not necessarily fix the ratio of contribution. If ten of us neighbors combine cooperatively, the ratio of advantage fixes the ratio of contribution. If, cooperatively, we hired a school teacher for a private school, the number of children each sent would naturally be the basis of contribution. Then, why not equally so with the public school? The secretary explains to me that the idea is that the poor man and the rich must contribute toward the school in proportion to their wealth; not according to their children attending. But, assuming this, it is by no means conclusive. I find that when I build a barn, and borrow on mortgage the money from my neighbor, I the poor man in debt for my barn must pay the taxes, and my rich neighbor holding the mortgage goes free.

Last spring the road surveyor wanted twenty dollars as my share of road work. My farm touches the road for only 200 yards. I use the public roads very little. Brown, near by, is trucking and driving over the roads all the time; in fact, last year he nearly ruined them by heavy trucking in the spring. He only pays five dollars. The surveyor explains that because I have a big white house and a new barn and a lot of handsome shade trees, I must pay five times as much as Brown. But my house and barn are not on the street; the trees do not walk down the road. The fact is, that this logic fails to satisfy me. I want to get back to first principles; to find upon what principle a community claims to levy a forced contribution upon its individuals, to say nothing of the principle upon which they levy unequal assessments. Now, I am not an anarchist. I am satisfied that it is to our advantage that the individuals in a community should contribute to a common fund for a common purpose. More than that, I am satisfied that as individuals we owe a debt to the community for value received. Robinson Crusoe paid no taxes; but I do not envy him his independence.

The Principles of Taxation.

Taxation as we have it to-day is a very modern system. The word "tariff" is derived from a place at the entrance to the Mediterranean called Tariffa. There encomsed among the rocks was a nest of pirates; and everyone entering from the ocean paid a percentage on his freight (as much as the traffic would bear), and passed on. These pirates were careful not to kill their goose that laid the golden egg; they nursed each infant industry. It is a suggestive derivation.

In the days of ancient Israel there were two classes of taxes. Rich and poor alike brought his goat or lamb or temple shekel. Above this came voluntary gifts. Then the other class was the tithe. Every tenth born that year of the flocks, every tenth measure of grain or wine was a tax payable by the producer. It was not just because he was rich, nor yet as a thankoffering. It was upon the principle that "The earth is the Lord's, and the fulness thereof." The land belonged to God and was rented to the user. The tiller got what he used, and so, the bigger the crop the more land he used, and vice versa. The tenth measure of wheat or wine was the rent. The bigger the flock, the bigger the pasture, and vice versa; and the measure of the increase, one tenth of it, was the rent.

In the days of Christ we find another principle enunciated. We find Him demurring against the tax. "Simon," said He, "of whom do the kings of the earth take custom or tribute? Of their own children, or of strangers?" Peter said unto Him, "of strangers. Jesus said unto him, "then are the children free." In the days of Rome the citizens paid no taxes. It was upon the outside nations enslaved by the Emperor that tribute was laid. When our own British ancestors two thousand years and more ago crossed the upper Euphrates, and in scattered tribes took their long journey as Cymri or Angaels or Danes until at last they reunited in the western Isles, the only tax they paid was with the sword in their strong right arm at their chieftain's call. When at last, in feudal days, the land was divided among the nobles the king's own land maintained the king and each noble for his tax or rent promised for fighting men all his able bodied tenants. The land again was subdivided among the tenants or farmers, and these as rent contributed themselves to stand in the ranks at call of king or country. The theory was that the land belong to the king; in clearer words, to the country or whole community. The users were practically every able bodied man. The noble's castle was not merely his house, it was the fort and refuge in time of danger of the whole tenantry. If his tenants fought for him, he fought for them.

The Beginning of Rent and Taxes.

It was not till long years after the Conquest that some one devised a payment in money or produce to the noble, in lieu of military service. The result all the same was to take the real title from the tenant and put it in the noble, and so make the tenant a rent payer at the mercy of the noble landlord. From this was built up titles of ownership to land by which one man might own the land and the user must pay to the owner a rent for its use. It was only a few hundred years ago. What we call the ancient and sacred rights of property are by no means ancient, and by no means sacred. This intermediate landowner so called was merely an interloper, an impudent "middleman," that stood or pushed himself in between the tenant, that is, the user of the land, and the king. By ancient right, it is yet the king (or as we to-day would say, the state), that should have the rent. But the king can only claim his rent upon the land as he gave it; that is, upon the unimproved land.

Now upon this basis I am willing to pay my school tax, my road tax, the tax the Dominion and Provincial Governments by the voice of the people levy. Assume my land is in a state of nature. Assume that because I have certain neighbors, certain railways and highways convenient, which means markets and other advantages, my land has a certain ratio of value compared with other lands in better or worse situation. It is upon that ratio and basis that I owe rent to the king, my proper landlord, or, in other words, to the community who require certain contributions for common or community purposes. On no other basis can any man, whether he call himself bandit or bailiff, demand from me a dollar except for service rendered at my special request and promise to pay. If I do not hire, that is, use any land, I still cannot evade my share

(Continued on page 6.)

We Welcome

Trade increase

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