

THE "Simplex" Separator

Is as Simple as

A. B. C.

DON'T get away with the opinion that the "Simplex" is complicated, like other machines. It is as simple in construction and operation as A.B.C.

BECAUSE of the simplicity and minimum of working parts, it can scarcely get out of repair and will last a lifetime. Surely this one great factor in itself should be enough to convince you that your new Separator should be a "Simplex."

BUT several of the other important features of the "Simplex" are:

Easy to Run

Easy to Clean

Low Down Supply Can

Interchangeable Spindle Pot

Self-Balancing Bowl

So Quick in Separating

WE can't begin to give you the full particulars covering each one of these "Simplex" features, but we'll be glad to send you descriptive matter giving all information you want about this peer amongst cream separators. Drop us a card.

ALSO tell us how many cows you milk, and we will give you estimates of what it will cost you to install the B-L-K Mechanical Milker in your stables. Ask for free booklet.

D. Derbyshire & Co.

Head Office and Works - - BROCKVILLE, ONT.

Branches: PETERBOROUGH, Ont. MONTREAL and QUEBEC, P. Q.

WE WANT AGENTS IN A FEW UNREPRESENTED DISTRICTS

Choose Good Stanchions

What's YOUR idea of a GOOD Stanchion?

Isn't it one that will never bulge or sag, one that will last you a lifetime, one that will lock and unlock as easily a year from now or ten years from now as on the day you bought it—and one that holds the cattle surely? The O. K. Canadian Stanchion comes up to all these requirements—because we've been making 'em so long that we're on to every wrinkle in the business and know just how to make every part and what to make it of.

Frames of the best U-bar or channel-section steel—so strong and rigid that they simply can't bulge or sag, one that will last you a lifetime, one that will lock and unlock as easily a year from now or ten years from now as on the day you bought it—and one that holds the cattle surely? The O. K. Canadian Stanchion comes up to all these requirements—because we've been making 'em so long that we're on to every wrinkle in the business and know just how to make every part and what to make it of.

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We have copies of booklet that is free of charge to all interested parties for dairy farms. And they'll show you how to figure out the value of the O. K. Canadian equipment. We'll send you the book whether you want just the plain facts or whether you want to go in complete detail. They're yours if you'll look for them. Department H.

**CANADIAN POTATO
MACHINERY CO.
GALT, ONTARIO**

THAT ASTOR PROPERTY—MR. CURRIE COMES BACK

EDITOR, Farm and Dairy.—In the September 11 issue of Farm and Dairy you again make certain statements about that Astor property which tend to create a wrong impression on the minds of your readers regarding the dealings of the Astor family and the conclusions of one of your old subscribers.

You show that the total increase in value and returns from the Astor Hotel has amounted to not only \$7,436,000, but to \$7,436,000 plus \$2,350,000, or a total of \$9,786,000, and say, "We take no exception to the Astor family obtaining all the returns they can in the form of interest or rent on their original investment. We do take exception to their grabbing; also the \$2,350,000 of increased value which the community at large has created, and not the Astor family. That increased value belongs to the public, and should be claimed by the public through a tax on land values."

You seem to have entirely forgotten the fact that the Astor family have for 80 years been paying a heavy municipal tax on their hotel property. If the annual sums thus paid in taxes on the hotel had been otherwise invested so as to return five per cent. compound interest, it would now amount to over \$6,220,000. In addition to this, had the original cost of the hotel and its site been otherwise invested so as to return five per cent. compound interest, it would now amount to over \$14,572,000. Add to this the amount which could have been secured had the annual tax bills been otherwise invested to bring in five per cent. compound interest, the total sum would now amount to over \$21,000,000. You seem to have entirely forgotten the fact that the Astor family would have honestly earned had they invested the money in general business instead of in the hotel and its site.

Had the site of the Astor Hotel been left vacant until the present time, the annual municipal tax bill on account of it would have amounted in the aggregate to over \$320,000, and had these annual tax bills been otherwise invested so as to yield five per cent. compound interest, the sum would now amount to over \$3,885,000.

After having spent the equivalent of more than \$7,500,000 in taxes, of which were spent for public purposes, some people have the cheek to say that the Astor family did nothing towards increasing the value of their lot to \$150,000, its original cost, to \$2,500,000, its present value.

Farm and Dairy does it to the Astors, and to the general public, and to itself to let these facts be known, in order to correct certain misconceptions which its former article may have raised in the public mind.—David Currie, Lansdowne Avenue, Westmount, Que.

ANOTHER VIEW OF THE CASE

Editorial Note.—The principle of the taxation of land values is of great importance to the farming community. When rightly understood and applied it will lift an immense burden of taxation off the shoulders of the farmer. For this reason, and because the principle involved in this discussion underlies the taxation of all valuable business properties in Canada as well as in the States, Mr. Currie is doing a public service in defending his stand, and we feel justified in giving the subject more space than we otherwise would.

Without attempting to ascertain how our correspondent is able to quote figures so authoritatively, we would like to draw attention to some of the well taken points in his letter. In the first place,—we know that he did not pay them—we consider that it was an injustice that

the Astor family were even expected to pay taxes on their hotel building. By erecting that building they did the public a service. They created work for the people who built it, they provided work for the employees they had to employ, and they furnished accommodations for the travelling public. By catering to the wants of the public they aided to that extent in reducing the cost of living, as the more people there are the lower are the rates charged the public. For all these reasons, therefore, we feel that the Astor family should not have been expected to pay taxes on their hotel buildings.

LAND AND IMPROVEMENTS

When we come to the land occupied by that building, however, it becomes a different matter. The land was made by God, not by the Astor family. It was intended for the use of mankind at large and not for the special benefit of the Astor connection. The best proof of this is the fact that the land was sold long before the Astor family had been heard of and will be there, we may presume, long after the Astor family has passed out of existence. It is only just, therefore, that the privilege of using that piece of ground the Astor family should pay the public, in the form of taxes, what its use was worth to them, and that the value of the land itself increased with the influx of population into the city of New York.

Next we would like to point out that the Astor family, as a matter of fact, did not pay the taxes on the hotel building, as our correspondent seems to think. Instead, the long-suffering public had to pay them. At the danger of their own estates, they have previously of this simple principle in taxation we will describe it once more. Before buying the site for the hotel or erecting a building thereon the Astors, like all other business men, made a careful estimate of the investment that would be required and of the operating expenses that would be involved in its management, including the cost of estimating that they were making a conservative estimate of the revenue and profit they might safely expect to derive from the enterprise. When assured that they were estimating that they would receive a fair rate of interest over and above all taxes, they proceeded to erect the hotel. Had they not been assured of this return on their total investment, they would not have put up the building. Thus the taxes were really added to the bills charged the patrons of the hotel and paid by them and not by the Astors.

In addition, therefore, to receiving a profitable return on their investment in the site of the hotel and in the building itself, the Astors also received over \$20,000, or a total of \$21,000,000, in the form of a tax on the total value of the site itself. (This has been explained in previous articles.) It is this \$20,000,000 or \$2,350,000 that we are contending belongs to the public and not to the Astor family. It is because hundreds of millions of dollars of these public created values are each year passing into the hands of private parties in Canada as well as in the States, that we feel our farmers' organizations are justified in the stand they have taken that these values should be claimed by the public. All attempts, therefore, to pay these values, numerous fortunes have been made through phenomenal increases in land values. Had the public received their share of these and other similar increases in value taxes in Canada would not be so high, and farming generally would be considerably more profitable.—The Editor

Note.—For previous articles in this discussion, see the issues of Farm and Dairy for July 5, August 7 and September 11.

Issued

Each Week

Vol. XXXII.

HAND

Rev. Father Leo

How Fruit Is Picked

PICKING and packing is a science for from condition of or in storage.

When should we begin to pick the apple is a question to turn brown and the true case from the minute. A man must perceive the appearance of the apple is ready to pick, and only learn from, especially a way the color is the. For instance, in the Wealthy, Famous-tosh apple, the color mature one. Each picked before it reaches color, if we intend to. But even in this case not recommend at a Duchess too much on side.

An apple is generally pick when it is well and does not mean that should be ripe enough, but to ripe enough, shipped, keep well a good taste. To pick this stage is very important all applies on a tree mature at the same in the case of Duchess really make two or three.

AVOID OVER-RIPEN

With red apples to growing tendency on trees, on account of the color, to avoid apples. Disappointment of such a line of conduct were just glowing hard, when there came a windfall of half of the. But this is only one of.

An apple that is all the tree is beautiful in and as far as causal condition. This is why. Such apples are neither far or to hold up in judge the proper maturity, many complaints from by, after a very dry or our McIntosh and Fame and the falling down in