Don't Wait Too Long

To see what Supplies or Machinery will be necessary to equip your dairy or cheese factory for another season. Orders sent in at the last minute are often delayed owing to the rush. Look over your equipment now and send us a list of articles wanted and we will quote you surprisingly low prices for high quality goods. You may need a

New Separator, Churn Cheese Vat, Shafting

or something else just as important. Remember that when dealing with us you are dealing with the oldest dairy supply house in Canada, and one that satisfactory business dealings with customers has made the largest in the Dominion. Don't be backward in sending in orders because you think them too large or too small, we haven't been stuck yet on an order because it was too large, and the small ones receive just as careful attention as do the large orders.

D. Derbyshire & Company

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MONTREAL and QUEBEC, P. Q.

WE WANT AGENTS FOR A FEW UNREPRESENTED DISTRICTS



******* The Taxation Question 2

Ed., Farm and Dairy:—It was re-cently my privilege to look through the files of your excellent paper, for the year 1908, and I was pleased to see so many letters on the taxation question; especially when I found so many of the writers advocating the exemption of improvements and a sintax on the unimproved value of land. Permit me to inform your gle tax on the unimproved value of the land. Permit me to inform your readers that the Single Tax Associa-tion has put into circular Tax Associa-tion proposing a change in the Muni-cipal Tax Laws of Ontario. The peti-tion is addressed to the Provincial Legislature, and asks that the Assess-ment Act be amended "so that muni-cipalities may tax improvement values; business assessments, incomes and salaries to be classed as improve-ment values, and the difference in the rates, in every case, to be determined

ment values, and the difference in the rates, in every case, to be determined by the municipality."
We submit this proposition to the farmers of Ontario for their consider-ation, and shall be glad to hear the opinions of any who are interested in the question of taxation, either through the columns of your journal or by personal letter. To any who will write us we will supply sample copies of the petition, and any information of the petition, and any information on the subject they may desire. Ad-dress,—L. B. Walling, Secretary Sin-gle Tax Association, 75 Yonge St.,

Tax Land Values Only

Ed., Farm and Dairy:—Replying to T. H. N., Wellington Co., Ont., in your issue of December 23rd, why place taxes on land we contend as single taxes on land walues, a few square yards are often worth more in one place than many acres are in anone place than many acres are in anone place than many acres are in any one place than many acres are in minuted to the place of the

New Zealand has this system,
Remember as says Henry George:
"All things come from land and everything returns there." How can you
tax special privileges and how can we
decide what ones are of the nature of
monopolies and what are not? We
want local option in Canada. Why
should this not apply to taxation as
to taxation as
completed in the control of the control
co., Ont.

Farmers Putting up Silos

While visiting at the home of Mr. J. Elliott, of Tatehurst, Quebec, a staff representative of Farm and Dairy was surprised to find how many farming in that seation had recently expect. was surprised to find how many farmers in that section had ere in that section had ere in that section had expended silos. During the passently exempted with the passently county, the hay crop in Chateaugusy County Que., has been unusually shortduck the farmers of the section, therefore, have started to grow more corn. Mr. Elliott erected a new sito last year. "I had often thought of putting up a silo," said Mr. Elliott our representative, "but some farmers told me that it would not pay me to erect one. I took time, therefore, to look into the question until I beceme satisfied that a silo would pay me I found that our best farmers were using them and a sho would pay me I lound that our best farmers were using them and that all stated emphatically that they had found their silos a good invest-

ment."

Among the farmers of the section
who have erected siles are Messrs.
John Dixon, Wm. Tate, Alex. McDougal, Andrew Campbell, John Scott
and Andrew Ross, all of whom live
near Ormstown, Que. Mr. Elliott's
farm won one of the prizes offered by
the Government in the good farms
competition held in the Province of
Ouebec. Quebec

President Falconer at Ottawa

The Taxation Question

The Taxation Question

Proposed Change in Municipal

Laws

Ed., Farm and Dairy:—It was recently my privilege to look through the files of your excellent paper, for the year 1908, and I was pleased to see so many letters on the taxation question; especially when I found so work. "Education," continued the farmers' attention into the way into question; especially when I found so work." "Education should mean that you and that we are dead." declared Dr. Palconer, president of Toronto University, at the official opening excrements and provided the files of the provided the prov

which he could best develop his work. "Education," continued the develop his work. "Education," continued the develop his work. "Education," continued the developed that the can use them in the best manner possible. "Industry intelligence and integrity," was the motto commended by Dr. Falconer. "Mere industry was not enough, there should also be intelligence, which quality was primarily necessary in the case of the farmer. The man who thinks, is bound to ultimately triumph over his competitor. Again," continued the speaker, "we need integrity. We want the name of Canada so understood on the markets of the world, that wherever Canadian goods may go they shall be trusted. goods may go they shall be trusted.
This would be an inestimable asset."
In giving his reasons for coming to

In giving his reasons for coming to Ottawa to address the gathering Dr. Falconer stated that as president of the people's university he must come into touch with the people. Fully two-thirds of the students of Toronto University came from outside the city of Toronto. Its attendants were practically all the sons and daughters of Ontario. "The work that is done in the university is work that comes directly to the homes of the province. rectly to the homes of the province. Every time you call in a doctor, every Every time you call in a doctor, every time you travel over a railroad or are in a great building, you are relying upon the education furnished at our universities. Every one must be interested in this." It was from the farm home stated the doctor that the best students came. The quiet strong intellectual life of the farm showed in some of Canada's greatest men to-day. He was persuaded that the well being of the Dominion depended on the life of the farmiles on the farms and urged upon his auditors, the necessity of a strict moral intellectual home life.

Dr. Falconer concluded with a warning against the sweets of the present

Dr. Falconer concluded with a warning against the sweets of the present prosperity. The biggest things upon the farms he said were the men and women that lived there rad the boys and girls that went to school. It was often forgotten that great benefactors of the country were the old men and women who lived quietly at home, sending their sons through college to occupy positions of trust.

Clydesdale Grants

At a meeting of the executive committee of the Dominion Clydesdale Breeders' Association, held in Toronto, Jan. 27, grants were made to the various leading exhibitions as follows: Winnipeg, \$40 for best Clydesdale stallion; \$30 for best Clydesdale mare and \$25 for best teny of Clydesdale mare or geldings in harness.

Brandon, Calgary, Regina and Edmonton, to each, \$25 for best Clydesdale mare, \$25 for best Clydesdale mare, \$25 for best tenm of Clydesdale mare, \$25 for best tenm of Clydesdale mare, \$25 for best tenm of Clydesdale mare, \$25 for best clydesdale mare, \$25 f

mare, \$25 for best team of Clydesdale mares or geldings in harness. Victoria and New Westminster, B. C., to each, \$25. The foregoing grants are smaller than those made in 1968 owing to the receipts of the association last year from registry fees having been less than in 1967.

DELEGATES TO FAIRS Delegates to the various fairs were

Delegates to the various fairs were elected as follows: Calgary, R. Thorburn, Davidson, Alta.; Winnipeg, John Graham, Car-berry, Man.; Ottawa, Peter Christie, Manchester, Ont.; Toronto, John Manchester, Ont.; Toronto, James Henderson, Belton, Ont.

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