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## TAXATION

### More Light on Taxation

Ed. The Dairyman and Farming World,—It was with no small amount of pleasure I noticed the article on "Farmers and the Taxation Question," in your issue of Nov. 4th. The remedy suggested in that article is an extremely poor one. Has it never struck you that there is only one remedy for this growing evil, viz., the taxation of land values. For six years in England I was out as a lecturer on this question and though I (and others who were with me) had every kind of argument brought against me, our opponents always got the worst of it, our case being the only logical argument, and the only way of bringing justice to 99 per cent. of the people of the country.

The same thing applies with almost equal force in Canada. Mark you, our argument is, rate a man so much on the dollar on the current annual value of his land, irrespective of improvements upon that land. For why should the farmer who adds thousands or hundreds of dollars (as the case may be) exacted from his land be compelled to pay more rates and taxes than his neighbor, who may be a worthless fellow who takes what he can off his land but puts nothing on it. I am prepared for any kind of argument that may be brought against me. Ninety-nine per cent. of the farmers I meet here are converted to this cause.—David Howse, Welland Co., Ont.

### Clydesdales vs. Percherons

Ed. The Dairyman and Farming World,—I have read with interest the articles regarding Percheron horses written by "Percheron," of Calgary, and also the letter of "R. D.," Durham Co., attacking him. I am a lover of a good horse more than any kind but I must confess that in the heavy horse class the Percherons are fast taking the place of the Clydesdale. Various reasons may be ascribed for this turn-over. Percherons are much easier fed than Clydesdales. As a rule, they are more compact and so far as weight is concerned there is little difference, if any, between the breeds. We have a pair of two year old half-bred Percheron colts that will weigh 3,000 lbs. now. Their dams were not Clydes either. Many people run away with the idea that you have got to get Clyde blood to get weight. That is all bosh.

Clydesdales are, as a general thing, rougher and looser put together, and are not as hardy as the Percheron, nor are they as long lived. In our neighborhood, we have some of the best half bred Percherons that there are in the country. Some of them are 26 years old, and are perfectly sound, and are working every day.

Mr. R. D., in your issue of Sept. 30th, speaks of narrow footheads and curby hocks and greasy legs. Well the Clydes have not narrow feet as a rule, but rather the reverse, flat and low heels, thin shelled, and 60 per cent. of them have curby hocks as well. Two of our best Clydesdale stallions travelling in this district, even with the very best of care, can hardly hobble through the season. There are Percheron stallions travelling over the same ground that I will guarantee can make the season barefooted. I fail to see any curby hocks on these fellows, and as far as greasy legs are concerned, I have never seen but one Percheron that had greasy legs. I could get you many Clydes afflicted with this trouble.

Clydes will stand by the hour and gnaw their legs or rub one against

the other. This is something you never see with the Percheron. For a month or two, both in the fall and in the spring, while it is freezing and thawing, a Clydesdale's legs are never dry. What teamster wants to take hot water every night and thaw the ice and mud from their legs? This is a practice that every good groom must do in order to keep them right. It is quite different with a clean-legged Percheron. Fifteen or twenty minutes after they are in the stable their legs are dry. You may then take a brush and clean them perfectly. In addition to other arguments, the Percheron is a faster and a better mover and seems to stand hard driving a great deal better than will Clydesdales.—R. Davidson, Brant Co., Ont.

### Daily Programme for the Winter Fair

Unless otherwise stated, meetings will be held in the lecture room, Winter Fair building.

TUESDAY, DECEMBER 8TH  
5.00 p.m.—Conclusion of dairy test.  
8.00 a.m.—Judging poultry legs.  
12.30 p.m.—Exhibitors' luncheon, (City Hall.)  
1.00 p.m.—All live stock in pens or stalls.  
2.00 p.m.—Judging beef cattle, sheep and bacon hogs. Continuation of poultry judging.  
7.00 p.m.—Annual meeting, American Leicester Breeders' Association (City Hall.)  
8.00 p.m.—Addresses, "Poultry."

WEDNESDAY, DECEMBER 9TH  
8.00 a.m.—Killing bacon hogs.  
9.30 a.m.—Addresses, "Dairy."  
11.00 a.m.—Continuation judging beef cattle, sheep and swine. Annual meeting Orphington Club of Canada.  
12.30 p.m.—Exhibitors' Luncheon, (City Hall.)

1.30 p.m.—Annual meeting, Canadian Barred Plymouth Rock Club.  
3.00 p.m.—Addresses, "Horses," "Annual meeting, Canadian Game and Game Bantam Association, (Queen's Hotel.) Continuation of judging swine and sheep.  
3.30 p.m.—Killing cattle. Annual meeting Canadian White Plymouth Rock Club.  
7.30 p.m.—Public meeting, (City Hall.)

THURSDAY, DECEMBER 10TH  
8.00 a.m.—Judging competition. Killing sheep.

9.30 a.m.—Addresses, "Cattle."  
10.00 a.m.—Judging swine carcasses. Annual meeting Canadian White Plymouth Rock Club, (City Hall.) Annual Wyandotte Club, (City Hall.) Annual meeting Turkey and Water Fowl Club of Canada, (Main Hall, City Hall.)  
12.30 p.m.—Exhibitors' Luncheon, (City Hall.)

1.30 p.m.—Annual meeting, Western Ontario Poultry Association, (City Hall.)

3.00 p.m.—Addresses, "Sheep and Swine."  
5.00 p.m.—Judging cattle and sheep carcasses.

7.30 p.m.—Addresses, "Seeds."

FRIDAY, DECEMBER 11TH  
2.00 p.m.—Auction sale, cattle, sheep and swine carcasses and dressed poultry.  
No admittance allowed to killing room.

Those who will be fortunate enough to attend the Guelph Fat Stock Show, Dec. 7-11, will see one of the best exhibitions of live poultry to be seen on the continent.

The dairymen of Glangary County, at a meeting held at Lanesator, November 23, re-elected Mr. John McGregor, of Alexandria, as a director of the Eastern Ontario Dairymen's Association for that district. At the meeting held at North Williamsburg on November 21, Mr. C. Whittaker was re-elected without opposition.