

TORONTO WINDMILLS WORK WITH THE ZEPHYRS STAND UP TO THE GALES

For over thirty years Toronto Windmills have been proving their ability to get maximum power out of every wind that blows. The curvature, size and spacing of the blades has been worked out to a nicety, and lightness and strength are so perfectly balanced that Toronto Windmills run when others stand still, yet resist the storms when others fail. These features are fully illustrated and explained in our Windmill Booklet.

Few farmers realize the labor-saving convenience of a

TORONTO WINDMILL

With practically no expense or attention it will pump water for the stock, for a supply throughout the house, for irrigation, drainage or fire protection.



The Toronto Windmill has self-regulating equipment that prevents racing in high winds, shuts off the mill when the water tank is full, and automatically starts it again when water is used. Oiling once a month is all the attention needed.

Bearings, gears and all moving parts are practical in design, and have proven their ability to give long, satisfactory service with the least possible trouble and expense for repair. The galvanizing is of the very best, lengthening the life of the mill and guarding against costly failures of parts.

If you are interested in the cheapest efficient form help on record, write for our illustrated booklet on the Toronto Windmills.

We also manufacture Engines, Pumps, Etc.

Ontario Wind Engine & Pump Co. (Western Branch) Limited
Dept. "E" WINNIPEG and REGINA
FOUNDRY PRODUCTS, LIMITED, Calgary, Alta., Distributors for Alberta.

WHEN WRITING TO ADVERTISERS PLEASE MENTION THE GUIDE

"Ideal-Champion" Combination Threshers—



Easy to
Move
Substan-
tially
Built

MADE IN
CANADA

NOTE THE VARIOUS SIZES

Every outfit bears our name—we are proud to have it on each machine.

We warrant every outfit to give satisfactory service. When you buy a Waterloo "Champion" Separator mounted with a Brantford "Ideal" Oil Engine, you get an outfit that can be depended upon to thresh and save your grain better than any other Combination outfit on the market. You also get quality that is not found elsewhere. Quality considered, our prices are the lowest. Combination mounting is made of 3-inch Channel Steel, making a rigid frame, with practically no vibration when machine is in operation, and fully warranted not to sag in centre. Lifting Jack quite unnecessary.

"IDEAL" CHAMPION COMBINATION OUTFITS ARE BUILT IN FOLLOWING SIZES ONLY:

- 24x36 "Champion" Separator, Hand-Feed, 18 ft. Straw Carriers, and 12 h.p. "Ideal" Oil Engine.
- 24x36 "Champion" Separator, Self-Feeder, Wind Stacker, and 22 h.p. "Ideal" Oil Engine.
- 28x42 "Champion" Separator, Hand-Feed, Wind-Stacker, and 22 h.p. "Ideal" Oil Engine.

All Engines are equipped with Friction Clutch Belt Pulleys, and high tension Magneto. Batteries are not required to start Engines. Our Catalogues are mailed free on request. Tell us what you want. We have the sizes to suit all requirements.

ADDRESS ALL CORRESPONDENCE TO

The Waterloo Manufacturing Co.
Limited
Regina, Sask. OR Portage la Prairie, Man.

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Winnipeg, Man. Regina, Sask. Calgary, Alta.

The Mail Bag

AN OPEN FORUM

This page is maintained to allow a free discussion of all questions vital to western farmers. Up to the limit of space letters will be published giving both sides of all such questions. It is not possible to publish all letters received, but an effort will be made to select those fairly representing different views. About letters will be given preference. All letters must be accompanied by name and address of writer, this not necessarily for publication. Unusual letters will be returned if accompanied by postage.

FOOD TAX A CRIME

Editor, Guide:—Public opinion and public sentiment is no uncertain sound is making itself felt with the great plain people and making them think as they never thought before. This is just as it should be. If we can get the great plain people to think more seriously as to the why of the ever increasing cost of living there will be something doing. When the great plain people will make a proper study of the present methods of taxation then they will find the why of the ever increasing cost of living. True, war conditions have considerable effect on the cost of living at the present time, but by far the greatest cause is to be found in rising land values, the ever increasing cost of working land, and the ever increasing cost of everything we must buy in order that we may work land accounts for at least 75 per cent. of the high cost of living. Then what is most important to all concerned—what is the cause of land rising in value and the cause of the rise of all commodities necessary to successful farming? The answer to this is the crux of the whole matter and the answer is to be found altogether in the question of taxation. It is because we have an insane method of taxation based on injustice, which has created the most complete system of legalized stealing the world has ever seen. All men must know, if not, they should know, that there are just two sources from which the revenue necessary to meet the legitimate demands of the country can come. The first should be the taxing of natural resources, including all lands that have value, all mineral lands, timber lands, water powers, harbor privileges that are now in use and a graduated income tax, taking from those sources by means of direct taxation all the revenue necessary to meet the demands of the country and by this means we rob nobody. The second source is the taxing of industry which is the product of labor, that of course, is taxing labor itself, the tiller of the soil, the wage earner and every description of labor, and the higher the price of land the higher the tax necessary to pay interest or rent on invested capital, it matters not whether it is interest on invested capital, or interest on mortgage or a straight cash rent. Interest on land mortgage is simply rent paid for the use of land, and 80 per cent. of our farms are under mortgage.

To collect the revenue necessary for federal purposes from labor or industry means speculation in land. It enables the speculator to buy land and hold it out of use, and as the population increases the value of land increases result, the land owner is able to live without working and is able to get rich without working by increasing land values. Since it is increased population that creates value, surely it would be just to take that value into the public treasury for the benefit of the community. And further, by collecting revenue by taxing commodities, the produce of labor, as we do under the present system, we tax the producer to the extent of at least 30 per cent of his total purchases. For instance, if the farmer's purchases during the year were \$600, he gets in that case \$600 worth of goods and \$300 worth of tariff or protection. The public treasury gets out of this \$300 only \$75 and the protected interests get \$225. If any man living can show that the above is not a correct statement of the facts he will confer a favor on the general public. The statement has been made time and again by the ablest statesmen in the land, not confined to one political party and never has been contradicted that 25 per cent. to 30 per cent of the tariff collected is the most that reaches the public treasury. The above statements should make it clear what indirect and invisible taxation costs the country. It is system that robs the mass for the benefit of a

class. How can it be otherwise than that we should have increased cost of living.

There is one way to stop increasing the cost of living and only one way, and that is to stop the indirect and invisible methods of taxation, and adopt the direct and visible methods of getting revenue by taxing land and natural resources. By this means we will get this result, that the farmer whose purchases are \$900 annually, and that amount will come close to being correct when we take the average of the large farmer and the small farmer into account—the statement has been made by a number of able economists in the last year that the tariff is an annual tax on every farmer in the Dominion of Canada on the average not less than \$300. This statement must be considered as correct as nearly as it is possible to get figures. But under a sane system of taxation based on justice he would get the goods for \$600 and he would have \$300 left. Then we would add \$75 to his present land taxes and put \$225 into the farmer's pocket rather than into the pockets of the protected interests. In other words, take a half section farmer, and suppose his present land tax is \$100, add the \$300 he now pays under the invisible tax, and his total tax amounts to \$400 under the present system. But with a fair method of taxation such as is proposed, he would still have his present \$100 municipal tax to pay, add to that the \$75 that reaches the public treasury and his total tax is \$175. Take \$175 from \$400 and \$225 remains for the producer more than he is getting now. Surely this amount left in the farmers' pockets who produce it should do the country as much good or more good than that amount going to the protected interests who did not produce it. And best of all it will immediately stop land speculation and will immediately stop the rising price of land, and will immediately lower the cost of commodities necessary to the working of the land. It will make land easier to get; it will encourage men to work land; it will help to stop men leaving the land and encourage men to go to the land. Men leaving the land and men not going back to the land is one of the causes of the high cost of living.

I am sorry to hear so many men say, and some that are in high stations, that if you give these men land for nothing they would not go to the land. But give them a fair chance, reduce the cost of land, make it easier to go on land, and reduce the cost of working land, and we will find that the men on the land will stay there and a larger proportion of those not on land will go there. The high cost of living is to a great extent the result of insufficient men on the land. The reason there are not more men on the land is because of an unjust method of taxation, which forces the price of land to rise and increases the cost of working the land. Now we all know those statements to be correct and we all know that those conditions will not be changed until they are changed by the great plain people. Now I believe that for the first time in our history we have in the platform of the Canadian Council of Agriculture a platform which should cement the agricultural class and the laboring class and ordinary business men to help each other in getting men to sit in the federal house who will be willing to pledge themselves to stand solid behind that platform. We must get closer together and reduce the cost. It can be done and now is the time, and there is to-day evidence of great discontent as to speculation in food supplies, more particularly it is so in regard to wheat. Well, if it is a sin to speculate in wheat which is the product of man, then what kind of a sin must it be for man to speculate in land which was not produced by man