The Canadian Dairyman and Farming World



In the LINK-BLADE Device each vertical layer of milk is an independent Separator, so that in the Nos. 0. 1 and 2 machines there are really 44 independent Separators inside the bowl. Into each one of these the milk is fed in the neutral zone at the lower end of the layer, and as it separates the cream follows the convex side of the blade and works upwardly and



2

inwardly towards the cream wall, while the skim milk follows the hollow side of the blade upward and outward towards the periphery of the howl.

The separation in each layer is complete and independent so that each layer is really a separating unit by itself.

In other systems composed of either superposed discs or star-shaped partitions placed one inside the other, the separation is not made complete in each division. There is a re-mixing or conflict of cur-rents as the milk passes from one layer into the other which results in a decreased efficiency. These relative effici-encies have been carefully established by us by trying

the different types of devices in the same bowl, at the same speed, and under the same conditions, and the efficiency of the LINK-BLADES has been demonstrated to be at least 30 per cent over the next best form of device.

The Simplex Link-Blade

will come to your farm some day and the sooner you order one the more money you will save.



It is desirable to mention the name of this publication when writing to advertisers

Can't See it That Way?

Ed. The Dairyman and Farming World,-In-your issue of August 10th is a letter from "Fair Play," criticiz-ing my claim that improvements should be free from taxation, and only the land assessed at its value. I pointed out that a few years ago all personal property on farms was freed from taxation, and that another step should now be taken, freeing all im-provements on farms from taxation, provements on farms from taxation, and assess or value only the land and, of course, in case an incorporated village is situate in a rural municipal-ity, the same mode of assessment should apply to the village, that is, only the lots, used or vacant, to be assessed at their full selling value. "Fair Play's" letter is very wel-come. It shows clearly that he has not considered carefully. I do not blame him. I used to think just as he does-that is, I did not think at all.

We have three governments, feder-al, provincial, municipal. Each taxes or "takes," so much out of the peo-ble every year, but we are now deal-ing with municipal taxation only.

Our council appoints an assessor, And he is supposed to go around and the is supposed to go around and he is supposed to go around and the supposed to go around a supposed to be a supposed to b and he is supposed to go around and value each famer's property, that is, his farm, plus improvements. To do this corectly, he must value two things: first, the land; second, the improvements on the land. We claim that only the land should be valued, left out. Is that not a simple thing to do? If our assessors do not know how to value land, is it not up to them to learn how 'Is that not what they are paid for doing?

them to learn how? Is that not what they are paid for doing? The term, "farm," means land, plus improvements, and, between these two kinds of property, there is a world of difference. That is why one kind should be taxed, and the other kind should not be taxed.

LAND IS COMMON PROPERTY

Land means the spot of earth, the part of our national estate. It is, in a peculiar way, the common property of all. Smith owns a bit of land, that is, he owns a title deed from the government, giving him "private enjoy-ment" of that spot of earth. And he ment" land rent, for that privilege. What he owes the government for that privilege is ground rent, but commonly caled a "tax," and as soon as Smith refuses to pay that tax his place is sold on him. The condition of his sold on nim. The condition of his having private enjoyment of a certain spot of the country is, that he must pay a tax for that privilege. The fed-eral government "taxes" the things used on a farm, instead of collecting "ground rent." If a man holds a place idle or unimproved, he buys nothing out of the stores, so the fed-eral government does not get anyeral government does not get any-thing out of him. In that way the man who holds land idle, unimprov-ed, gets out of paying "federal" dues that he would be paying were he using and improving his "spot of earth." That explains how it is that those who speculate in wild lands often reap princely fortunes while those who "use" land are kept poor. TAXES AND REMO

The municipal government is the only government that collects a "di-rect" tax from "land-holders." What I pay on my "improvements" is a "tax," but what I pay on the value of my "spot of earth," is "land

October 7, 1908

If I have a spot of earth, I have ity. the "opportunity," or chance, to em-ploy myself making a living: that ploy myself making a living that opportunity has a value according to its situation. Crusse's island afford-ed him a bare living, but if he could have picked it up and put it in New York harbor, close to the mainland, then it would have afforded him mil-lions of dollars a year income, ground rent." and he would not have had to do any work. That "ground rent," belongs to the public transm, to be put there by homest taxation. It is the situation of a "spot of earth" that gives it value.

the situation of a "spot of earth" that gives it value. No, land should not be assessed the same, because all fand is not of the same value. If I own no land, am one of the "landless," then it is amone of the paneless, then it is wrong for the government to tax me. Those who own the country should pay the expenses of running the coun-try. But if I own "none" then I should pay no taxes.

Improvements should not be taxed, because they are "mine," created by my favorite labor, but the "spot of earth 'is not my private creation, neither is its value.

VALUATIONS NOT PERMANENT

"Would valuations be permanent?" No; a school is built on my farm this year, and the value of locations are raised according to distance from school. A hundred dollars is spent school. A hundred dollars is spent making a road along the side of my farm, and that raises the value of my place, and other places, more or less. A railroad comes, puts the sta-tion and town site on my farm, and its value is increased a thousand-fold

A farm is five miles from town, a

A farm is five miles from town, a school on its corner, a gravel road alongside. No; that land will not grow in value. It will produce no more twenty years hence than to-day. Land is useful for different p:r-poses. Railroads, telephones, every-thing, are on land. Here is a farm, solid gravel, a hundred feet deep, sold It is yielding splendia it for §80.00 capitalization of a million. Gravel and sand are being sold out of it, while soil is not the most valuable, as many supese. as many supose.

THEY HAVE BREN TAXED

Yes; the bricks in your house have been taxed; your lumber also. They were labored for. Laborers had to eat, drink and consume while making bricks and lumber. And on all they oricks and jumber. And on all they consumed, there was a very heavy in-direct tax. If there were no tax on sugar we would get 30 lbs. for a dol-lar, but seeing that we only get half that amount, we have an idea of how heavy the tax is in the tax is set to be

heavy the tax is in that item alone. Yes; "The Almighty made stones," but labor lifted them and set them, and labor is taxed to make multi-

and labor is taxed to make multi-milionaires every year. In conclusion, Mr. Editor, "Fair Play" was much confused when he "could not see it that way." The question needs a little consideration. Let him think over the matter, and, if he remains in doubt on any point, bet him come access.

"Prove all things, and hold fast that which is good."-"Interested)

Our Live Stock Offers

rect" tax from "land-holders." What I pay on my "improvements" is a "tax," but what I pay on the value of my "spot of earth," is "hand Improvements are labored for, land is not. Improvements are destructed tone by the private medicidal, but my kind. The raish of harvest work done by the private medicidal, but is usy and there are old spare mo-the value of my "spot" depends on what my neighbors and the general public do. Improvements are weakh, the value of my "spot" depends on public do. Improvements are weakh, the value of my "spot" depends on public do. Improvements are weakh, et an is the spare and the spare of land, are not weakh. "Land" means opportuni-