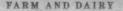
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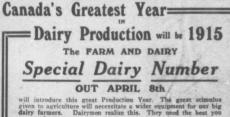
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Would Land Value Taxation Afford Sufficient Revenue?

The Weekly Sun Says "No." Mr. Allan C. Thompson Answers 'Yes." How Single Tax Would Affect the Farmer

NO public question comes up for discussion more frequently discussion now-a-days than taxation. On no form of taxation are more divergent views held than on the advisagent views held than on the advisa-bility of raising all public revenues from a single tax on land values. Of all opponents of the system none are more indefatigable in their opposi-tion than The Weekly Sun of Toron-to. In a recent issue The Sun takes issue with the Single Tax propagan-dists in the membership of The Unit-ed Farmers of Ontario, on the ground that a Single Tax would not affort sufficient revenue for the carrying of sufficient revenue for the carrying or of governmen

The Sun Puts Its Case

"Whatever may be the soundness of, the teaching to which the farmers listened," says The Sun editorially, "debate unfortunately developed the fact that the single tax, that is a tax on land only, would be utterly inade quate to raise in this province the taxes now paid. It was shown by re-ference to the report of the Bureau of Industries of Ontario, for 1911, that house the solution of and, rural and urban, taxable and exempt, apart from buildings, was about \$800,000, 000, and that of this sum farm lands represented more than \$454,000,000, and town and city lands only \$257, aparts of the solution o 500,000. A tax of five per cent, would yield \$40,000,000. It would not be feasible to take more, because even five per cent, it was admitted, would largely depopulate the farms, what-ever its effect might be in the cities and towns and incorporated villages.

"But \$40,000 would, at most,but half suffice to pay the taxes paid in 1911 by the people of Ontario. For example, according to the report referred to, the total municipal taxes levied a Contario in 1911 were more than \$26,000,000. According to the public accounts for the same year, the total receipts of the Government of Or tario, apart from borrowings, were more than \$9,000,000. To these were to be added Ontario's share of the Dominion taxes which were fairly, at least, according to population ty-five-seventieths of \$118,000,000, that ty-five-seventiens of provide the seventients of the seventients of the seventient of the seventies of the s Tax by the severest application, could not have supplied one-half, leaving

not have supplied one-half, leaving the other half to fall upon productive wealth and the products of labor." The foregoing is an extract from an editorial entitled "SingleT ars Baf-fied." In reply to this editorial, Mr. Allan C. Thompson, a mem'rer of the Tax Reform Leavue, has sent the following them on The Save

following letter to The Sun: The Single Tax Case "In your article entitled "Single Tax Baffled " which appeared in your issue of March 3rd, you questioned the sufficiency of the revenue that could be collected under the single could be collected under the single tax. Accepting your estimate of the assessed value of the lands of Ontario as being 800 millions of dollars, let us see if your contention is correct. "In order to determine whicher the land values of Ontario are suffic-ient to supply all the revenue required i. Obtain it is necessary not only

Ontario, it is necessary not only consider the assessment returns, to consider the assessment returns, but we must go behind the figures and find if they are correct, or if as many suppose they are much below the Domin' on Grange sent out a cif-cular letter to all the rural townships acking for their basis of assessment. Returns were received from 128 towa-ships and the replier revealed the fact that there was a general under-assessment of land values running from five to 66 per cent., and it also showed that the weathier townships were assessed at the lowest baais and the poorer townships at the highest, up to full value. Taking an average of these returns, the basis of assessment was 73 per cent. of the actual value. A careful consideration of the assessment returns of cities and towns show that among these there-are even greater variations, even between places of relatively the same popula tion and importance. For example tion and importance. For example Windsor, with a population of 22,080 has a per capita assessment of land values of \$468, while Brantford, with a population of 26,389, has a per capita assessment of land values of only \$256. In 1911 Toronto had a per cap-ita assessment of land values of less than \$400, and it was a notorious fact that sales of city property were now taking place at two or three times the assessed value. In 1914 the per cap-ita assessment was increased to \$60, and the assessment is still below the selling value. The Real Assessment.

April 1, 1915

"The land assessment for 1914 of 17 leading cities of Ontario totals over 440 millions, and these places in 1911 were assessed at 230 millions, and while there has been an increase in while there has been an increase in increase in assessment is out of all proportion to the increase in population, and it is even now much under the actual value. To offset the increase in the population of these 17 cities, we will assume there has been no in-crease in land values in the remain-ing towns and the farms of the pro-vince and the farms will should be province, and the figures will stand thus: Value of farms (Sun's figures) \$ 454,000 m 17 leading cities 440,000 m Other towns and villages 130,000.00

\$1,402,000.000

"To these figures must be added the value of all franchises of st am, and electric, railways, and light, gas, power, telegraph and telephone com-panies, all of which involve the use of land, and are therefore land values, and should be taxed as such. A low estimate of these would be \$200,000, A low In addition to these we must add the value of all mines we and save lands, much of which is assessed at \$1 per acre. For example, Colema Township, where all the great Cobal silver mines are located, is assessed for only \$240,000 for land, and the district of Porcupine, where the great nickle and iron deposits are, is as-sessed at similar absurd figures; \$150,000,000 would be a conservative estimate of these values. Add to this the value of all the timber limits, water privileges, quarries, sand and gravel pits, and wild and vacant had now only nominally assessed, and we will easily raise the amount to \$2. 000,000,000 for 1911, and even this will fall short of the actualities, for with a population of 2,519,000 in 1911, the land values should be \$2,519,000,000, for on an average every preson creates land values to the extent of \$1,000 a Taking the smaller sum for head. which we have given data, a per cent assessment would be ample to pay all Ontario's taxes, local, provincial and federal, for 1911, and still leave a surplus.

A Curb on Extravagance "We might say in passing, that had the taxes for the province been (Ocnebuded on page 11)



Trade increases the

Vol. XXXIV

Some of the " OST salesmen tr

such a manner sal to the greatest a s are not wanting in should be, but no d s horses through th ate or fraudulent n rse dealer's business irables. These con sons called "horse le methods are so la se conception of he ough their deception s an honorable occu o almost universal d The "two days' ". alers is as a rule ig ver has paid for the oden peg driven fro er incisor teeth of d produces soreness, the vice. Cotton p ears of horses easi sponge placed high sal discharge long e e blistering of an are elling on a hock make d for a while renders ible. The most ele nds the buyer to bey ail himself of all th

esses in the judg ses to deal with thi Examining a Ho he majority of horse ginally from private p umstances which im sibility for their se buyer. Thrown upon rces the buyer must systematic in his ex

horse submitted for The horse is sub litions and diseases when he is "cold"

nder the stress of exer ient he may be wan defects so as to ely noticeable to the r. Therefore, the h rst seen in the stall ar ery particular. H ons, dispositions, in are here especially ers, tail rubbers, and tricks in no other ully any marks on th which may suggest