

THE SHORT VS. THE LONG PEG TOP

Most of us when we were boys have spun tops, and will remember that the short peg top was the easiest one to spin. It "stood up" at the lowest speed. The longer the peg, or the lighter the top, the more difficult it was to spin. It required a higher speed to maintain it upright, and was the first one to "die down."

This simple mechanical fact seems to have been

entirely overlooked in the design of the first Cream Separators. They were designed with a long spindle resting on a step or pivot bearing, and as this type of machine was successful in other respects, it was followed by subsequent designers. The Self-Balancing **SIMPLEX Bowl** is a radical departure from this original and old-established type. It is a "short peg top," because it spins on a bearing right next to the bowl itself, not on one at the end of a long spindle. The principal function of the spindle in the Self-Balancing



SIMPLEX Bowl is to provide means for driving the bowl. It does not support the weight, or take the strain of the running bowl. Anyone can realize at a glance the simple principle involved, and, as is the case on all important inventions, the wonder is that it had not been thought of before.

The **SIMPLEX** Link-Blade Separator

contains more modern improvements than any other Separator made. When you buy, get an up-to-date machine; they don't cost any more than the machines made on old-fashioned plans.

D. Derbyshire & Company

Head Office and Works: BROCKVILLE, ONT.

Branches: PETERBOROUGH, ONT.

MONTREAL and QUEBEC

COLD STORAGE AND A MARKET



Butter and Cheese Makers desirous of selling their products in Montreal will always find buyers and excellent Cold Storage facilities at the

COLD STORAGE COMPANY'S STORES

there. Leading Factory men throughout the Country have for years made use of these Stores as a market, obtaining the highest prices for their Goods with immediate payment. Write us and learn how this is done.

COLD STORAGE COMPANY

Grey Nun and William Streets
MONTREAL - QUE.

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

Cannot See it That Way

Ed. The Dairyman and Farming World.—I have been much interested while reading the article "How It Figures Out" by "Interested Reader" in your issue Aug. 5. However, I can scarcely swallow all he says, I fail to see how he could get an assessment with any degree of equality about it should the Government follow the system which he advocates. His system would be decidedly unfair. As for me, I do not own a foot of land, "still I pay taxes."

Taxes should be for comforts, conveniences and accommodations that a man gets or enjoys. Should the country follow out the argument advanced by "Interested Reader," we would exempt from taxation one-half of the property in the province. Corporations, churches, incomes and everything else of this nature should be taxed. With the tax properly levied on these things, there is nothing about taxation that is unjust.

WHAT COULD BE MORE UNFAIR?

If all property and land were assessed the same, regardless of buildings or improvements, what could be more unfair than this? A man owning a property with a valuable house on it could sell it for thousands of dollars. A man situated next with a gravel pit, of less area than the other property, would be assessed the same and yet it would only sell for \$50.00. Does "Interested Reader" think this assessment would be fair? His scheme would release every tenant farmer in the country from paying taxes. Tenants would not be taxed for anything at all. Such could scarcely be an equal distribution of taxation.

When he says land is not owned, but that it is the patent that is owned, to me this is mere quibbling on words and nothing else. This requires no argument. A deed may be a lease, but it belongs to one and to his heirs for all time to come.

He holds that improvements should not be taxed. If we were selling his farm, I am sure he would not throw all improvements in, charging no extra price for the same. Were he advertising his place for sale he would make large mention of the improvements. He would not allow them to remain in the dark. Why then should they not be taxed?

WOULD VALUATIONS BE PERMANENT?

If we followed out this scheme of assessment, would the valuations of property remain permanent, or be subject to fluctuation? If a farm had been improved for 20 years would our friend say that that farm should be assessed to-day only for the original value of the land? If a farm to-day with improvements worth \$16,000, the same farm having been bought 20 years ago for \$1,600, would "Interested Reader" have that man taxed to-day for only \$1,600?

Are taxes punishment? His statement to this effect is ridiculous. Are taxes any more punishment than paying for a pew in church is punishment?

I take exception to his statement that things have already paid a tax. The brick in our house paid no tax, neither did our lumber. As for the stones, the Almighty provided them. Suppose we have paid a tax for these things. Let our friend do without them for a while and see how the question would work out. He would soon change his way of thinking. Taxes on such articles are really the result of convenience of trade. A tax is just as necessary as pay is for our workman. The Government must have money to run its machinery and did we not pay a tax we do at present, we would, in all probability, pay more in direct taxation. Our friend would want every dollar he had in improvements were he selling out. Let him be consistent.

Let us look at the question from a financial standpoint. In Peterboro

county, a certain amount of money has to be raised to meet the requirements of the municipality for a year. This money is now realized from taxes on real estate, chattels, improvements and incomes. If you exempt income, improvements, etc., the rest has to be made up on real estate. Were this done, the question would simply be that the man with the improvements would not pay his just quota of taxation, whereas, the poor man, possessing the real estate, minus the improvements would have to pay part of the other fellow's legitimate taxes. —"Fair Play," Peterboro Co., Ont.

Farmers Should Have Protection

Geo. Ross, Oxford Co., Ont.

Mills now work up into stock-feed all their by-products. A good deal of the refuse, from the oat mills, especially, that was formerly burned or destroyed, such as oat hulls, is now ground up along with some other stuff not much better than rubbish, given a fancy name and then sold at probably twenty or thirty cents a ton for stock food. Probably it is worse even than this, with some sand and dirt mixed in to give it "weight."

It is questionable whether some of the mills are not making more out of the refuse than they are out of the finer parts of the grain. It certainly is high time we had a law compelling an analysis being put on each sack of the feed sold in order that the farmers may know what they are feeding. Farmers should have some protection against what I had not call fraud, amounting to the same thing.

Eastern Townships Exhibition

Canada's great exhibition to be held at Sherbrooke, Que., from August 29 to September 5, offers very liberal prizes for the dairy features of the show. There are classes for Ayrshire, Holsteins, Jerseys, Guernseys, and Brown Swiss. The Canadian Holstein-Friesian Association offers a silver cup for the best dairy cow in the show, provided she is sired by a pure-bred Holstein bull, whose name and number must be given at the time of entry. A special prize also is offered for the largest and most creditable turn out of pure-bred dairy cattle in the parade, shown by any one exhibitor. All entries close on Monday, August 24.

Liberal provision is made for cheese and butter, and there is a class for dairy utensils. A butter making competition will be a feature of the show. Entries for these latter classes close Aug. 26.

Is Read in Distant Lands

(Reviewing Pool, Stratford, New Zealand)

The "Canadian Dairyman and Farming World" has been added to the list of periodicals at the Stratford public library, through the kindness of Mr. T. G. Sarjeant of Auckland. This is a good illustrated periodical, and should interest farmers.

Professor Carson Resigns

Professor W. J. Carson, of the Dairy Department of the Manitoba Agricultural College, has resigned his position, and the board is advertising for a man to fill the vacancy. Professor Carson has been in charge of the dairy department since the institution started. It is expected that he will remain at the college until the regular work in the fall is resumed.

Since coming to the province two years ago, Professor Carson has laid the foundation for regular and advanced dairy courses at the M. A. C. It has placed the dairy business in Manitoba on a better footing than it has ever been before. Dairymen in Manitoba will regret Professor Carson's retirement from the college staff.