

## Some of The Reasons Why

You should consider the "SIMPLEX" before you purchase your new Cream Separator.

"Simplex" Cream Separators are **Easy Running**. This is a big point to the man or woman who turns the machine. It makes the "Simplex" the only practical large capacity hand cream separator.

**Simplicity** is a leading feature of the "Simplex." Because of its simplicity it can scarcely get out of repair, and will last a lifetime.

The Bowl of the "Simplex" is **Self-Balancing**. It will always run steadily and skim perfectly, even under such handicaps as poor placing and a bowl slightly out of mechanical balance caused by damaging lack of care.

**Ease of Cleaning** is always to be considered. "Simplex" machines are popular with the women folks because they are so easily cleaned.

The new "Simplex" Separators have an **Interchangeable Spindle Point**. Should careless handling cause injury to the "Simplex" Spindle Point, a new point, with worm, at a cost of only \$1.25, can be put on in place of damaged point—thus saving great expense necessary for new bowl and spindle as required in other makes of cream separators.

**Skims Catalogue Capacity** under most adverse conditions. "Simplex" Separators always over-run their rated capacity when given ideal conditions.

Many other points, including the low down spout can, of the "Simplex" are explained in our free illustrated catalogue. **WRITE FOR A COPY OF IT.**

We are also agents for the **B-L-K Mechanical Milker**. Let us tell you all about it.

Use our **DOMINION CLEANSER** in your Dairy and Household.

## D. Derbyshire & Co.

Head Office and Works - - BROCKVILLE, ONT.

Branches: PETERBOROUGH, Ont. MONTREAL and QUEBEC, P. Q.

WE WANT AGENTS IN A FEW UNREPRESENTED DISTRICTS

### BEST ALL-YEAR LIVESTOCK FEED

# MOLASSINE MEAL

Made in  
England

ROYAL  
WARRANT



After supplying the Royal Warrant for over 30 years, His Majesty King George V has granted a Royal Warrant to condensed  
MOLASSINE MEAL.

MR. POPE WRITES:

FERNDALE FARM, Auburndale, Mass.  
Auburndale, Mass., May 21st, 1913  
Messrs. Co. Ltd.  
Boston, Mass.  
Gentlemen—I want to tell you that the "MOLASSINE MEAL" that I bought and commenced to feed some two months ago has proved to be the best food I have ever used. It certainly has proved wonderful results in our cows, calves and horses. Each one of our horses has gained more than fifty lbs. and it has given them the sleekest coat they have ever worn. It certainly has put the bloom on the cows and calves. Our cows never kept up so well in their milk supply as they have this spring. "MOLASSINE MEAL" keeps their system in the pink of condition. Yours very truly,

(Signed) Frank H. Pope, Manager  
You can obtain the same results as stated above by regular feeding of "MOLASSINE MEAL"—Try it.

Look for this Trade  
Mark



on every bag

Put up in bags containing 100 lbs. Ask your Dealer or write us direct.

MOLASSINE Co. OF CANADA LIMITED

ST. JOHN N.B. MONTREAL TORONTO

## EFFECT OF LAND VALUE TAXATION IN CITIES

H. B. Cowan, Editor-in-Chief of Farm and Dairy

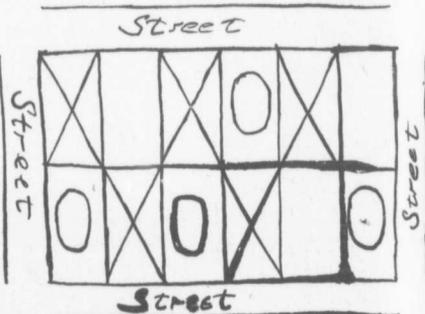
WHEN our farmers' organizations, both in eastern and western Canada, propose as they have that other forms of taxation shall be reduced (such as the customs taxes on articles used by farmers) and that the necessary revenue shall be raised by a general tax on land values people are sometimes apt to conclude that such a tax would be unfair to our cities as high land values are confined almost entirely to our cities. For instance, under a tax on land values the approximately 40,000 people who own the land on which the city of Toronto is located would pay as much taxes as the upwards of 110,000 farmers who own all the farm land in Western Ontario.

It is natural to conclude that such a tax would necessitate an increase in the rentals charged those who live in Toronto, and that the cost of living there would be greatly increased. Were this the case the citizens of Toronto, or of any other city, might naturally be expected to fight such a

land occupied by only an inferior building escape with light taxes because their land is not in use or has a cheap class of building on it. The our present system of taxation has had effects. It penalizes the man who uses his land to its full value, and thus benefits the community and encourages speculators to hold valuable city land out of use because of its increasing value.

Unfortunately, however, it does more than this. It places the industrious manufacturer or business man of any kind, and thereby indirectly the working man also at the mercy of the land speculator. Suppose the business of one of the manufacturers is growing. He decides that he wants to enlarge his plant, and thereby employ more labor. To do this he requires more land. Therefore he goes to the owners of the adjoining piece of vacant or only partly used land and asks the purchase price.

This is what these land speculators have been expecting him to do. The



tax with all the means at their disposal.

The interesting and to most people surprising effect of a tax on land values is that it would reduce, not increase, the cost of living in Toronto, and be a benefit, not a burden, to the great majority of the people who live there. This is because it would break the land monopoly in the city which now has the citizens of every city under tribute. Thus it would lift a great burden off their shoulders. The only people who would be hurt by it would be the land monopolizers, who form only a small proportion of the over 400,000 people who live in Toronto, and who are now obtaining wealth which they have not earned.

The working out of this principle may be understood by a study of the accompanying rough diagram. Suppose that the diagram represents an action in one of the manufacturing districts of the city of Toronto or of any city. Suppose also that each figure x represents a manufacturing plant and each letter a man holding a piece of land which should be replaced by a better one, but which is continued in its present condition because the land on which it stands is increasing so rapidly in value the owner of the land hopes to sell it before long at a large profit. Let the blank squares represent building lots held out of use.

Under existing conditions the manufacturers are taxed on the land their buildings occupy and on the buildings themselves. Thus the cost to them of doing business is heavy. The man with the vacant land, which, because of the growth of the city, may be increasing in value by thousands of dollars a year, and the man with the

know that before he can enlarge he must buy their land or be forced to move elsewhere. Therefore, if the land is worth only \$200,000, they are likely to ask him \$300,000 for it, knowing that he will probably have to take it sooner or later, and if that some other manufacturer will not do it. In this way many manufacturers are prevented from enlarging their plants. Thus they are unable to employ as many people as otherwise would, and produce less output of work. In the same way they are unable to manufacture as many articles as they otherwise would, at the cost of those articles to the public is increased proportionally. In all classes of the city's citizens suffer through the action of the land monopolizer.

Suppose now that the tax was taken off the improvements and placed on the values. Immediately the taxes of the manufacturer would be reduced as he would not have any taxes to pay on his buildings. This would make it easier for him to pay better wages to employ more labor. At the same time the taxes on the vacant land and on the land only partly used would be increased. Thus the speculator who now holds the land idle, or practically so, by keeping inferior buildings on it, would be forced to use his land in order that he might earn enough from it to enable him to pay his taxes. This would be to either put up a building or, thereby creating work and reducing rents, or he would himself go to the manufacturer and offer the land to him on reasonable terms. This would enable the manufacturer to buy

(Continued on page 10)

Issued  
Each Week

Vol. XXXIII.

OBSERVAT

Some Worth  
The See

THE growing of an establishment in Eastern Canada therefore, be those sections which improve his method of the crop, in order to do something to. With a little judicious with the crop, and part after it is harvested corn can be grown at a profit. In visiting the corn belt of Ontario (referring to note the interest in the ground). Where a corn was being fed for purposes fields are being special purpose of seed trade.

A PLANTING The method of early followed is desired, with the in some cases two are left in the field for four and five years in hills three and apart each way, as should the three, for the best class of seed a field is planted is followed.

One of the many farmers are varieties such as climate. These heavier yield of earlier varieties. In appearance, formed, symmetric consequently they purposes.

LATE But, with our sh certainty in growth not mature early frost. Besides, in circumference it as there is greater than there is in safer to select those der favorable cond