

## Are You Still in Doubt

as to what make of Separator you are going to install?

It is a mighty serious business and a direct loss of hard-earned cash for you to get anything but the best.



The favorite everywhere it goes. Note its beauty and heavy compact construction. With low-down, handy design can only 3 1/2 ft. from the floor.

You wouldn't think of laying out your money on an old skate of a horse when you are in need of a driver.

Then why decrease the profits from your cows by buying an imperfect, cheaply constructed Separator.

The possibilities of dissatisfaction are practically all done away with when you put in a

## A "SIMPLEX"

The ease of running, ease of cleaning, simplicity, self-balancing bowl, interchangeable spindle point, low-down supply can, the general pleasing appearance, and the Perfect Skimming of the "SIMPLEX" make it the favorite everywhere it goes.

Write to us for full particulars about the "SIMPLEX" and our special terms to you to use the "SIMPLEX" and represent us locally in your district.

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WE WANT AGENTS IN A FEW UNREPRESENTED DISTRICTS

## "Think It Over"

FARM AND DAIRY deals editorially with the problems of the great class of dairy farmers in Canada.

The result is that Farm and Dairy circulation is concentrated in the great dairy districts—in homes and on farms where the expenditure for equipment is 10 to 25 per cent. greater than in mixed farming sections.

Is your campaign planned to concentrate on such homes as these? Think it over.

A.B.C. Member: Any other information gladly sent you.

FARM & DAIRY - Peterboro, Ont.

Xmas and Breeders' Number  
December 7

## Taxation--Its Potentiality for Good or Evil'

A Fair Adjustment is Necessary to Social Justice—By W.A. Douglas, B.A.

THERE are two values wide as the poles asunder, and there are two relationships the one wholly beneficent, the other wholly antagonistic and injurious. On which of these should we impose our taxes? Either to we have treated the beneficent as though it were an injury to be suppressed, and the injurious as though it were a blessing to be fostered. Just as sure as we place taxes on the products of industry, so as to leave a large portion of the value of the land to be appropriated by individuals, just so surely do we allow the owners of the favorite sites to enjoy all the benefits of society without any of its burdens, while the rest of society must bear all the burdens, and receive but a fragment of what they produce. The one man is under no obligation to bear any of the burden necessary to support himself or to support government; the other must bear the double burden, the support of government and the support of the sumptuous home and the fortune of the ground-rod. To allow the appropriation of the value of the land by individuals is to vitalize and divide into two parts, wealth without work and work without wealth.

One man turns the desert into a garden, and for every improvement he increases his taxes; another man turns a garden into a desert, and we decrease his taxes. Time and again we permit him to claim an endless and increasing tribute wrong from industry. Where should we impose the tax, to suppress beneficent production, or to remove speculation, that impoverishes and degrades honesty and industry? Is it not true that the relationship of service for service, and riches for riches is God's greatest economic blessing to humanity? And is it not equally true that the imposition of taxation on honesty and beneficence, thus placing industry under an endless and increasing tribute to the owners of the favorite sites, is the greatest of man's economic blunders?

The Burden of Taxation.  
The reports of the census and other reports show that the average pay of industry is less than \$500 yearly. The value of the best corners in Toronto, is placed at a rate equivalent of upwards of \$5,000,000 per acre, or equivalent to a quarter of a million dollars rental yearly.

Two questions of prime importance here arise:—Which man bears the burdens of taxation, the man or the long day's work and the short day's pay, or the millionaire with luxury and leisure? Which man receives the so called protection, the man who obtains the wealth without the work, or the man who does the work and receives a very meagre share of the product?

In order to arrive at some approximation of the burden of taxation on the industrial classes, I give herewith the figures from the Year Book of 1914.

Domestic expenditure	\$186,241,048
Less subsidies to provinces.	11,880,469
Net Dominion	\$174,360,579
Provincial expenditure	55,629,479
Municipal expenditure (estimate)	80,000,000
Total	\$310,000,000

These are the figures taken from the government returns; but they give not the slightest hint as to the amount

that had to be paid by the ultimate bearer of the burden. The census figures show that in 1910 the value of the goods manufactured in the Dominion amounted to \$1,148,000,000. Of course, in 1914 the figures would be higher; but for an approximate estimate let us take the figures for 1910. The average duty for that time was nearly 25 per cent. While the manufacturer laid in some cases add this figure or more to the price of his goods, let us assume that he did not add on the average more than 20 per cent., which would amount to \$232,200,000. To this figure the wholesaler would add twenty per cent. and the retailer thirty per cent. say a total of 50 per cent., amounting to \$118,400,000. In the year 1914 the Customs collected amounted to \$104,091,238. The cost of collecting this amount is reported to be \$3,849,184, equivalent to three and seven-tenths per cent. These are the figures given in the government reports; but no hint is given as to the additions made to these figures by the wholesaler and retailer, namely 20 per cent. and 30 per cent. respectively. This would give a figure amounting to \$152,345,678, which added to the \$3,849,084 paid by the Government, makes a total of collecting the customs \$156,194,762.

The cost of assessing the property, etc., and collecting the taxes in Toronto amounts to a trifle over one and one-half per cent. According to the estimate just given, the cost of collecting the tariff exceeds 53 per cent.

The present method of taxation betrays the extortion of the land speculators and the tribute to the landlords. What this amounts to none of the census or other reports tell us. Only an estimate can be made. The last census gave the rural population as about 4,000,000, occupying land worth \$2,500,000,000; equivalent is \$625 a head. The assessment of the land in Toronto is close to \$300,000,000 on a valuation of about 40 per cent. If the assessments had been at 100 per cent., it would have amounted to \$600,000,000, equivalent to \$1,000 a head. The average assessment of all the cities of Ontario amounts to 47 1/2 per cent. As these assessments are notoriously low, it is more than likely that a careful assessment would place the figure upwards of \$600, or even \$625 a head, the same amount as estimated for the rural districts. Assuming this figure to be correct, the total land value for the Dominion, with a population of 8,000,000 would amount to \$5,000,000,000. At a rental of 20 per cent. yearly, this would amount to \$2,000,000,000. The estimates of the collateral charges in addition to the taxation can be only an approximation, and therefore cannot be held as claim to accuracy. But they are sufficiently accurate to demand very serious thought.

The Burden of the Tollers.  
Taking all these figures into consideration, the total annual tax burden of the tollers of Canada is as follows:

Total expenditure (see table above)	\$310,000,000
Collateral Cost:	
20 per cent. on home manufactured goods	\$232,200,000
Merchants' profits on goods	118,600,000
Merchants' profits on tariff	\$2,345,678
Rent of land	200,000,000
Total collateral	\$562,145,678

Grand total

\$872,145,678

If these figures are an approach to accuracy, they show that the tollage

(Continued on page 8.)



We Welcome Trade Increase VOL. XXX

## The

THE public are now more and more concerned with the high prices having been more stock during the high prices having optional merit few, if any sales not pleased with many well pleased who said they were not well pleased. The principal animals in an surplus stock to be in his chief objective controls his interests of common observation by many considered in the quality or is one of merit, realize the fact, and high before. On the other hand no backing in the prices. Animals should not bring where some people action sale in chased animals a particular when have proved to be far as to hint at family relationship the new owners deuced when call with disappointing grown that such estimate. Such a duty to destroy sale. Let me quote Macdonald College prominent breeder public action sheep dumping the poor if it is its value at. The manner in which would be placed. Some upon its with a rich pedigree, not, because the not individual experience brought in the and advertising.