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THE BULLETIN

OF THE COMMITTEE OF MANUFACTURERS AND MERCHANTS ON FEDERAL TAXATION (Inc.)

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VOL. I.

CHICAGO, JUNE 1922.

No. 9.

The Federal Deficit

According to Representative Byrns of Tennessee, member of the House Appropriations Committee, the country is now facing a deficit of \$768,000,000 which may grow to a billion in the next fiscal year.

All of which of course means tax revision UPWARD instead of DOWNWARD as promised.

The Pittsburgh Plan

Pittsburgh, Pennsylvania, is rapidly forging to the front as the most famous city in America, not because of its steel and smoke, but because of the ideal system of taxation for business and industry that it has introduced. Numerous cities in the states of Ohio, Pennsylvania and New Jersey which are losing business as a result of it—the business gravitating towards Pittsburgh like steel towards a magnet—are considering adopting the same system in order to hold their own. Even Milwaukee has observed the disadvantages of its own taxing methods and is urging the city council there to following the example set by the "smoky city."

Motor Vehicles and Taxes

"High and discriminatory taxes on motor vehicles," says The Chicago Sunday Tribune of May 7, "are proving to be injurious to motor transportation in certain foreign countries. In Japan this is strikingly illustrated. The authorities of Tokio, apparently seeking revenue, raised the motor tax by 50 to 80 per cent. The operating costs became excessive and many cars were retired from service. At the time there were 5,000 cars in use. Upon promulgation of the law, 600 licenses were returned and a like number placed in storage. A major problem of Japan, that of congestion in cities, was made more difficult of solution, because of the decrease in modern transportation."

The central Japanese government, realizing this error, recently sent an official to the United States to study our traffic arrangements. His conclusion was that Japan can solve its problem of congested cities best by encouraging more vehicle transportation. The removal of discriminatorily high taxes is the first step and action in that direction may soon be officially recommended to the prefectures throughout Japan.

In France the demoralization of the automobile industry is directly traceable to high taxes, according to the automobile chamber of commerce. Although French manufacturers have an unusual advantage in their home market because of an import duty of 45 per cent they are still unable to keep their factories reasonably busy.

The automobile situation in England is similar to that of France."

Congress, facing a shortage of funds, will of course at the next session endeavor to place heavier taxes upon the motor vehicle. In view of the above such an act would be stupid and unwise to say the least. There are, as is plainly indicated in an editorial by Leslie's elsewhere on this page, a better source from which to get the necessary revenue than by placing additional burdens upon the means of transportation. Let Congress bear it in mind.

SOME SMOKE!

Senator Harrison said in an after-dinner address in Atlantic City: "The race question goes to a great many people's heads. They can't discuss it without getting confused as Lush, 'Irish drove home one night in a taxicab and the driver assisted him to his front door. When, after a minute or two, the driver said: 'My goodness, mister, you can't open your front door with that. That's your cigar.' Dear me—he—so it is," said Lush. That means I've—smoked up my last key."—Minneapolis Tribune.

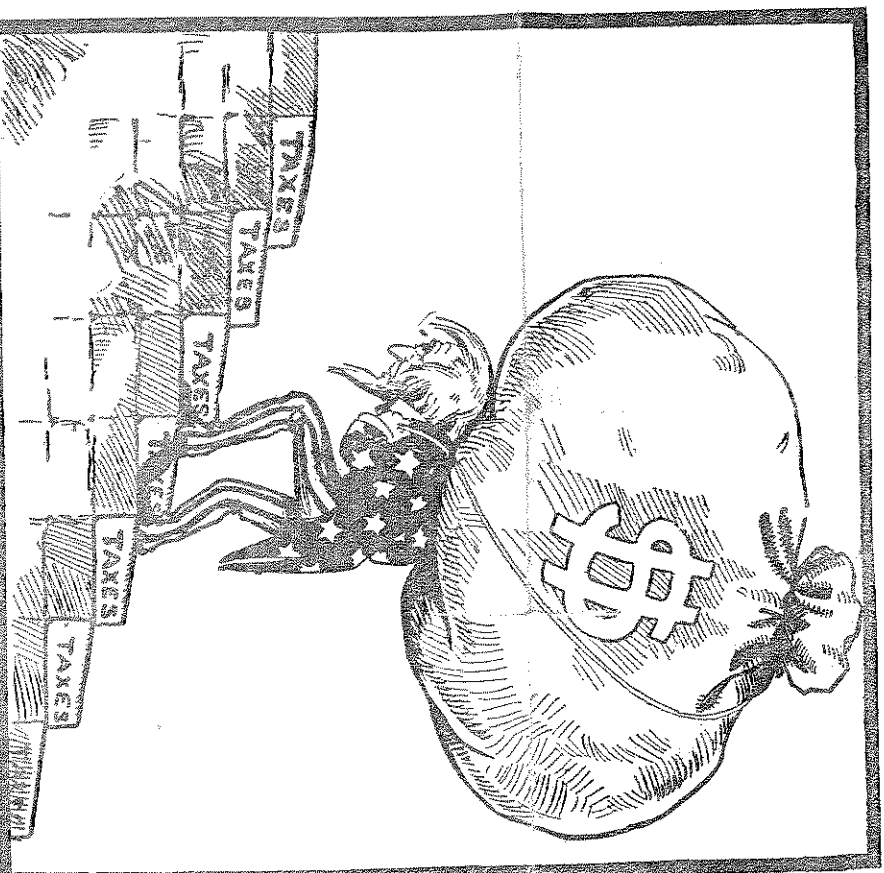
Going Up!

"The total receipts from taxes by the national government, states, counties, and several other divisions amounted to \$2,232,000,000 in 1913.

The estimate prepared by the Bureau of the Census indicates that receipts from these sources in 1921 amounted to \$7,872,000,000.

It appears, therefore, that it takes practically one-seventh of the productive capacity of all the people of this country each year to pay for the cost of maintenance of government, and it further appears that the increased taxation in the last seven years amounts to ten per cent of our total productive capacity.

These are figures that are difficult to grasp but we may sense the situation when we come to understand that out of a week's income for each of the fifty-two weeks in the year, each of us is required to pay over to some form of governmental requirement more than the income of one full day, and further that in seven years our increased tax burden amounts to a governmental contribution of three days' income out of every month's earnings."—B. W. Snow, of the Orange Judd Farmer, in the Manufacturers News of May 4, 1922.



—From American Union Against Militarism.

Wheels and the Land

(Editorial "Leslie's Illustrated Weekly," Apr. 29, 1921.)

Should gasoline, by some miracle, abruptly lose its explosiveness, what values would be most radically affected? Manufacturing, at first thought, would seem sure to be the worst sufferer, and next to that, finance, which backs the immense motor industry. Yet the combined injury to the two would be insignificant compared to the cataclysmic disaster to real estate values. Except in the great centers these are now actually predicated upon the motor car. Imagine a small city permanently cut off from motor transportation; how long would be required for it to become a deserted village? Nowhere has there been a more profitable, healthful and valuable development in American life than the suburb. The automobile is the main agency of this growth. It would be difficult to overestimate the influence of the cheap and effective car upon business efficiency and individual happiness in the agricultural districts. Drain the world of gasoline and there would be a crash in real estate values beside which the worst financial panics would be unimportant, followed by such a resurgence of rural and suburban population to the cities as would be impossible to overtax their capacity. Probably 90 per cent of the owned land of the country has a greatly enhanced value because it is more or less attainable to gas-driven vehicles. Or, to put it in mathematical terms, the value of land is in inverse ratio to the amount of gasoline required to reach it. Here is a thought for those taxation experts who insist upon regarding the automobile as a luxury.

New York City leads in Housing

Evidence that exemption of improvements from taxation is highly desirable from a civic as well as from an economic point of view continues to accumulate. According to the Bureau of Labor Statistics the number of new buildings erected in Chicago in 1921, was sufficient to house 12,521 families. In New York City, which has a population only twice as large as Chicago, the number of buildings erected was sufficient to house 51,360 families—or four times as many as Chicago. The reason for this huge gain of New York City over Chicago is plainly to be found in the fact that New York City is now exempting from taxation, all new dwellings of a moderate amount, while Chicago isn't.

Gross Undervaluation of Coal Lands

Great interest is being aroused in various parts of the country over the Portersville (Pa.) Republican's expose of the gross undervaluation of the anthracite coal lands for taxation purposes. Lands worth from \$30,000 to \$50,000 and even on up to \$60,000 an acre are assessed in many cases, not much more than ordinary farm land. Near the town of New Philadelphia, for example, 948 acres of "practically virgin coal area," worth about \$15,000,000 are assessed at but \$500,000. In Palo Alto a bed of coal 208 feet thick, over one and one-half miles in length and 1,000 feet deep, is assessed as barren land at but one per cent of its true value. Worse yet—a large quantity of coal land of enormous value is "not even on the books." In the Republican's issue of March 2, 1922, we read: "Mining engineers have estimated that there was in Schuylkill County 41 billion tons of coal, and of this less than one billion tons has been mined. Estimating the coal is worth 50 cents net per ton, which is considered by engineers to be a low figure after allowing for all waste, it can be readily grasped how the valuation of 20 billion dollars is to be figured as actual value and yet there is an assessment of but 53 million dollars on all this coal in this part of the county."

All of which is but another instance of the under-taxation of our natural monopolies and the consequent over-taxation of business, industry and agriculture.

STRAIGHT FROM THE SHOULDER

President Harding's Secretary of Agriculture recently went to Boston, Mass., to address the Chamber of Commerce in that great center of New England manufacture and trade. The Secretary told his auditors that if things keep on as they are now, our farmers will drop to the condition of European peasants within the next ten years. This is quite a startling statement to be made by a responsible officer of the Government. Then, too, President Harding himself has recently issued a book, entitled "Our Common Country," in which he strongly condemns what he calls "capitalistic speculation in land." Theodore Roosevelt, in a book published since his death, entitled "Foes Within Our Own Household," calls attention to the same evil, and declares that it can be remedied by reducing the taxes on improvements and increasing the taxes on land values. He also declared for the same program in the Century Magazine for October, 1913.

As the weeks and months go by, facts continue to pile up showing that so long as we live on a monopolized earth, whose capital price is mounting steadily, there can be no peace between capital and labor, no effective reduction in the cost of living, and no real justice for the farmer, the business man or the wage-earner.—Louis Wallis in The Evangelical Herald.

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THE PENALTY OF INDIFFERENCE

Dean Thompson of the University of Illinois school of commerce asserts that the time to think of these taxes about which the country complains so bitterly is not when the bill comes from the collector, but at the time we are voting bonds and electing public officials to make up our tax levies.

This is true. As the Kewanee Star-Courier aptly notes:

"About the most futile thing in the world is the groan that goes up at taxpaying time over taxes that were levied six months or a year before. There is no hope of relief from the bill as presented by the collector. The time to have looked after the matter was in the year or two preceding the issuance of the tax bill. We cannot joyously go our way voting ourselves into new obligations every few months and blithely electing men to office who put no restrictions on expenditures of the public money and then expect we will fare gently when the tax collector comes around."

"JUST AROUND THE CORNER"

"Prosperity," says President Harding, "is just around the corner."

(Good heavens! It's been "around the corner" for nearly two years. Does it intend to stay there forever?)

ON "SOAKING THE RICH"

An esteemed contemporary, which thinks itself "a friend of the working-class," wants to "soak" the rich by a still heavier income tax. Bless its dear little soul! (Can't it see—hasn't it yet learned—that the more incomes are taxed regardless of source, that the harder it is on this same working-class? We don't know, but we strongly suspect that the editor of our contemporary has never read, for instance, "The Taxation of Unearned Incomes," by H. G. Brown, Professor of Political Economy in the University of Missouri. Professor Brown doesn't mince words. He says among a good many other things worth knowing:

"Those self-supposed progressives and radicals who think to secure a better economic order by high taxation of incomes without distinction as to source, are the unconscious auxiliaries of the forces of reaction. For the farther such taxation is carried, the more is land relieved of taxation. And in proportion as land is relieved of taxation, speculative holding grows; land prices rise; home ownership becomes, for most, impossible; landlordism and tenancy flourish together; and the unearned increment becomes a powerful cause of great fortunes which are not the rewards of great service."

Our "Prosperity Taxation" Program

Introduced into the House of Representatives June 2, 1921, by Hon. Oscar E. Keller of Minnesota.

Congressional Bill No. 6767

This bill repeals all existing sales and commodity taxes except those on tobacco, distilled spirits, oleomargarine, habit forming drugs and products of child labor. The bill also repeals the present tax on the incomes of corporations.

Congressional Bill No. 6769

This bill amends the income tax law so as to distinguish between "earned" and "unearned" income. The tax on "unearned" incomes together with the super-taxes is retained, but the tax on "earned" incomes is cut in two. All salaries, wages, etc., together with all profits derived from businesses personally conducted or in partnership are classed as "earned" incomes.

Congressional Bill No. 6768

This bill amends the inheritance tax. Beginning with estates of \$20,000 to \$35,000 there is a tax of one per cent; \$35,000 to \$50,000 two per cent; \$50,000 to \$100,000 four per cent; \$150,000 to \$250,000 six per cent, and so on until the point of \$100,000,000 is reached after which the tax is about 75% of the entire estate. This bill will raise approximately \$750,000,000 annually.

Congressional Bill No. 6773

This bill provides for a federal tax of one per cent on the privilege of holding lands and natural resources worth over \$10,000, after deducting the value of all buildings, personal property and improvements. In the case of farms, cost of clearing, draining, plowing and cultivation, together with soil fertility are classed as improvement values. This bill will exempt over 98% of all actual farmers. It also exempts standing timber from taxation whether naturally or artificially grown.

This bill aims to relieve business, industry and agriculture by taxing monopoly holders of vacant natural resources, valuable "sites," in cities and the holding of land in general out of use. The revenue raised under this bill will be about one billion dollars annually.

This revenue program would relieve producing business of about \$2,000,000,000 annually, and the people of from three to five times this amount in inflated living costs.

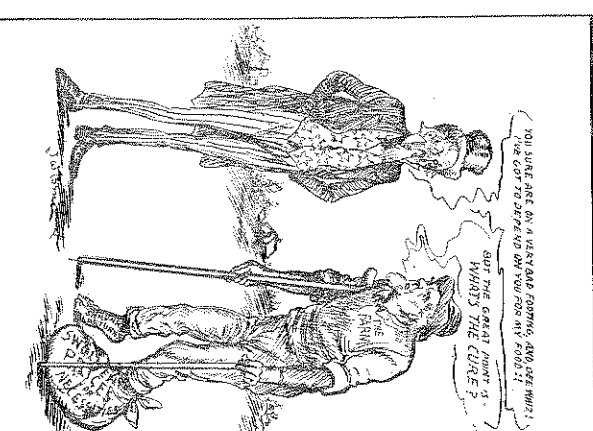
The American Farm Bureau Movement

Two years ago an organization called the American Farm Bureau Federation was born. Within a year it claimed a paid membership of more than a million farmers. Within another six months it had become one of the dominating influences in our political life.

We doubt not that a good many folks have viewed the spectacular rise of this organization much as they might have done the growth of the Ku Klux Klan. What was it? Where did it come from? What was it going to do? These were questions that were often asked, and to the ordinary man on the street were seldom answered.

A book entitled "The Farm Bureau Movement" (McMullan N. Y., \$2.00), and bearing an introduction by President J. R. Howard of the organization, has just been written by Mr. O. M. Kile, formerly Assistant Washington Representative of the American Farm Bureau Federation.

We earnestly recommend this book to the attention of our readers. As a literary product it is par excellence; as a clear and sincere exposition of the



origin, the activities, the purposes, the strengths and weaknesses of the American Farm Bureau Federation, it is a masterpiece. Great credit is due the author for having written this book for if it serves no other purpose than that of bringing about a better understanding and more cordial relationship between men engaged in different lines of industry it will have been an undertaking indeed well worth while.

One of the most interesting and valuable chapters in Mr. Kile's book in our opinion is the history of the rise and fall of previous farm organizations. Again and again, as Mr. Kile shows, farmers, because of various social and economic injustices have organized throughout the country, have rapidly risen to the pinnacle of numerical strength and power, and then have declined as swiftly as they rose. Mr. Kile of course does not believe that this will be the fate of the American Farm Bureau Federation. For the Federation he argues, is built upon a foundation that is too solid to collapse; it has its roots in the soil itself; it has leadership; it has resourcefulness; and, not the least of all, it has money. Yet one cannot read his book without finding therein a faint suggestion of doubt, a feeling that after all, the American Farm Bureau may not survive, and that sooner or later it may take the course of the organizations that have gone before it. Indeed it is plainly in the hope of preventing any such catastrophe that his book has been written.

If we were asked we should say that the success of the American Farm Bureau Federation will be exactly in proportion as it succeeds in abolishing monopoly—particularly the monopoly of natural resources, which is of course the mother of all monopolies. For it is only through the abolition of such monopoly, as Herbert Quick has pointed out, that the economic status of the farmer can be raised. If the Farm Bureau Federation therefore tackles this problem—and tackles it rightly—we can see where it lives and grows; if it fails to do so, we greatly fear its spectacular and promising career will soon end.

What the organization will do, remains, of course, to be seen. In any event, not only farmers, but all professional and business men owe a debt of gratitude to Mr. Kile for the valuable book he has just written.

The Railroad Problem —Its Right Solution

The number of books that have been written about railroads during the last half century would fill a young municipal library. Yet it is safe to say that only a pitifully small fraction of them equals in genuine intellectual and educational value the contents of a little pamphlet entitled "Lower Freight Rates and Adequate Railway Revenues," recently written by Warren S. Blauvelt, of the Indiana Coke and Gas Company of Terre Haute, Indiana.

Business men, farmers and others, who have tortured their brains over the transportation problem and reached no conclusion except to put up with the evils of private ownership on the one hand or run smack into the evils of public ownership on the other, would do well to study this little pamphlet.

"Railway companies," says Mr. Blauvelt, "combine in one organization two dissimilar functions:

"They own, or lease, maintain, control and pay taxes on, a public highway with all its terminal facilities, local sidings, loading stations, etc. This is distinctly a monopolistic function.

"The other function of the railway is its service function as a carrier. This, like all other service functions, is most efficiently performed at the lowest cost to the public under competitive conditions. Actual or potential competition is the best stimulus yet discovered to develop maximum efficiency and lowest prices for services."

It is this separation of the monopolistic from the competitive features in every railroad organization that distinguishes Mr. Blauvelt's analysis from the general run, and through the neglect of which separation the railroad situation is today in a more hopeless condition than ever before.

Concluding his admirable and thought-provoking pamphlet, Mr. Blauvelt says:

If this attempted analysis of the railroad situation is correct the way to permanently solve the railroad problem is obvious.

1. Let the Federal government buy the rail highways and terminals at a present fair market price, giving in exchange U. S. Government Railway Bonds bearing such a rate of interest as will insure a market at par under ordinary conditions.

2. The Federal government through a department of highways—to include water ways—would maintain and police the rail highways as it now maintains

Beg Your Pardon!

HERBERT QUICK

Coolfont

Berkeley Springs, W. Va.

May 6, 1922.

Editor The Bulletin,
Com. Arts. & Merch. on Federal Taxation,
Chicago, Ill.

Dear Sir:

I have the copy of the BULLETIN for May and note that you approve my utterances on taxation before the Agricultural Forum of Chicago a short time ago, but you think I did not go far enough. You seem to have imbibed the idea from the press dispatches that I desired the principle of taxation of the value of land and the freeing of improvements and personal property from taxation to apply to farm proprietors only. I made no such distinction; but because I was addressing a body of men interested in agriculture, I emphasized the farmers' benefits from such a system.

The cities are worse ridden by landlordism and city industries are worse blackmailed by the landowner who squats in the way of business than the country. Every economist is familiar with the facts set forth by Mr. Frey on page 4 of the Bulletin. I suppose that unearned profits in any large city which go to owners of land for merely permitting business to be done is greater by far than all the earned profits made by individual and corporate efforts by the population. Let any who doubts this analyze the incomes of a dozen typical city men, and analyze the prices they pay for things, into their component parts of interest, rent, and wages or salary or profits. The larger the city the more does the value of bare land tend to overtop that of improvements.

Yours truly,

(Signed) HERBERT QUICK.

and polices the channels in the Great Lakes.

3. The fund to maintain and police the rail highways, to pay interest on the bonds issued to secure them and to provide a sinking fund to retire them would be obtained by a tax of not to exceed 1% on the land values, excluding the value of all improvements, of the country. Such a tax would yield about \$1,400,000,000 annually.

4. Allow the present carriers to operate, without charge from the government, on the lines they operated previously, subject, however, to having other carriers operate on the same lines if they give satisfactory evidence of their ability to perform the service. Potential competition would insure efficient service at minimum adequate rates.

5. Abolish all control of the carriers by state governments.

6. Limit the control by the federal government to the prevention of discrimination in rates or service or any change of rates without at least three to six months advance notice, and to the necessary policing of train movement and property protection.

7. Exempt from taxation all personal property employed by the carriers in their transportation service.

Such a program would abolish the control of public highways for private profit, and would tend to develop conditions under which the revenue obtainable by the carriers would depend solely upon the efficiency with which they might serve the public.

(Turn to Page 4, Column 1)

Our Submerging Farmer

By E. E. Alder,
Editor, The Southern Agriculturist.

(From "The Nation," Feb. 22, 1922)

Those sanguine souls who think that all is well—not, perhaps, with "business" for the moment—but with our governmental policies and our economic system, should consider carefully these few census figures. Between 1910 and 1920 the number of farms in the United States increased from 6,361,032 to 6,448,366, a gain of 86,864, or 1.4 per cent. In this same ten years the number of farms operated by their owners decreased 23,627 or 0.6 per cent; the number operated by tenants increased 100,070, or 4.2 per cent; and the number operated by hired managers increased 10,421, of 17.9 per cent. The total acreage of the country's farms increased in the decade 5.7 per cent. The acreage operated by owners increased 6.3 per cent; that by tenants 17.1 per cent; that by managers, 0.5 per cent.

These figures can mean but one thing: the farm lands of the United States are steadily passing from the ownership of the men who till them, the real farmers, into the hands of men who hold them as an investment or for speculation. The percentage of owner-managed farms in 1920, 60.9 per cent, is the smallest on record. The agricultural depression of the last year and a half will transfer thousands more farms from the owner-tended to the tenant-tended group. But while "hard times," accelerate this process they are not its primary cause. The movement is continuous, more rapid in bad times, but none the less constant in good times. . . . Yet the change from farmer ownership to landlord ownership and tenant-farming generally goes on fastest in sections where land values are increasing most rapidly. It is because land values have risen more rapidly than the profits of farming that tenancy has increased. The ownership of farm lands has proved better business than producing crops and live stock. The man who must live by farming finds it harder all the time because the increased interest on the capital tied up in his land more than absorbs his increased profits. The farmer of small capital, in short, is steadily being crowded out of farm ownership, and the land is passing to men with larger

(Turn to Page 4, Column 3)

HAS OHIO FORGOTTEN?

Columbus, Ohio, May 30, 1922.

Editor, THE BULLETIN:

On the doorstep of the main entrance of our first State House (Capitol) at Chillicothe, Ohio, which doorstep now rests in the Archaeological Building at the Ohio State University, we read these words:

"General good, the object of legislation, perfected by a knowledge of man's wants and nature's abounding means, applied by establishing principles opposed to monopoly."

In view of our present state of affairs in taxation, it seems to us we must never have looked at these words again after some wise forefather had written and engraved them and placed them where all who looked could see as the rule and guide of our law making bodies and of us as a people."

J. H. Kauffman.

WHO OWNS THE AIR?

Atlantic City, N. J., April 28.—Lawrence La Tourette Griggs, founder of the American Flying club, today told the annual convention of the American Aeronautical association that commercial aviation would never thrive in America until the common law right to the air above the land was taken from the private property owners. He pointed out that under common law a land owner owns everything above as well as beneath his property. Congress would have to amend this law, he said, before hard-headed business men would invest money in the development of aviation.—Chicago Tribune, April 27, 1922.

A PICTURE WORTH WHILE

It would be mighty interesting to see what would happen if a series of pictures were offered to the public, depicting the history of the world in terms of the fundamental cause which, with all due respect to Mr. Griffith, does exist for war between nations. Such a series should be extremely eductive if the authorities were careful enough to let the public get a chance at it; a series showing, say, how all the wars of history have had their source in the quarrels of rival land-grabbers, and how they are the direct and inevitable outcome of an economic system which promotes the expropriation and exploitation of the masses for the benefit of a few privileged individuals. We should be glad, too, if such a series did not stop with war, but revealed as well the sordid, unlovely, inhuman nature of peace under such an economic system. If some enterprising motion-picture producer will offer the public such anti-war propaganda as this, we will engage to do our utmost for his enterprise in the way of free advertising.—The Freeman, May 17, 1922.

OF COURSE!

"Why do they call 'em taxsmen?" "They're no taxsmen," explained the judge, "as to why 'em shouldn't serve."—Louisville Courier-Journal.

DEPENDENT EXEMPTIONS

Tax collector (to citizen for exemption): "You say you have three dependents. Is that all?" Applicant—Well, you might add the landlord. I practically support him.—From Life.

SAVED!

"Please, teacher, would you punish a chap for something he hadn't done?" "No, Billy; it would be most unjust." "In that case, I—e—haven't done any home work!"—London Mail.



—From the Chicago Daily News.

The Profits of Capital and Labor —Where They Go



(Continued from page 3)

THE RAILROAD PROBLEM

Freight rates would be greatly reduced by:—

- The elimination of all capital charges on the rail highways and terminals.
- The elimination of all taxes on property used in transportation service.
- The elimination of many items of unproductive expense now made necessary by State and Federal regulation.
- The introduction of more efficient methods, made possible by the greater freedom of railway executives and the elimination of government interference with operation.
- Competition, both actual and potential, between carriers.
- A reduction in capital charges by the more uniform utilization of railroad equipment at all seasons of the year made possible by the inauguration of car service rules and freight tariffs favoring regular freight movements. When free from government control, competition between carriers would induce them to issue rules tending to equalize transportation throughout the year in a manner analogous to that adopted by the more progressive electric power companies to reduce peaks and fill in valleys in their daily and seasonal load curves, thus greatly benefiting their own investors and employees, and the public served.

The cost of labor per unit of transportation service rendered would be greatly reduced by:—

- Lower wages made possible by a reduction in the cost of living consequent upon the reduction in freight rates.
- Greater labor efficiency growing out of the elimination of government control.
- A gradual change in attitude of employees toward the carriers, when the revenue of the carriers was made dependent upon the performance of service rather than upon special legislation.

Freedom of initiative under free competition would tend to eliminate both unit men and bad policies.

Service would tend to receive its full natural reward and the vested right to get something for nothing would no longer prevent the railways from furnishing ample transportation facilities at the minimum cost.

Of course the difficulties of working out the details of such a program are great, but are negligible compared with the impossibility of securing adequate transportation facilities at greatly reduced rates, while maintaining the private ownership of the highways and

compelling the railways to continue to be agencies for diverting wealth from those who produce it to the pockets of those who now have the vested right to collect without performing the work or assuming any of the risks involved in supplying the necessary transportation service.

REPRINT

Owing to the numerous requests for additional copies of Mr. Emil O. Jorgensen's article entitled "Monopoly Crowding Industry to the Wall," which appeared in the December issue, we have just had it reprinted in pamphlet form. The article has been slightly revised, with additional cuts and statistical information included, so that it will be found much better for educational purposes than when it first appeared. Price single copies 5c; in quantities, 3c.

(Continued from page 3)
OUR SUBMERGING FARMER

capital who can manage with a smaller immediate return from their investment and wait for a future increase in its value for their profit. . . . The growth of cities and towns, better roads, telephone lines, the automobile, are all adding much more to the desirability of the farm as a place to live, and so to its possible selling value, than the possible returns from tending it. Also, around every city and town in an agricultural section may be found tracts of farming land which if put into staple crops could not pay even 2 or 3 per cent on the prices asked for them. Their value is purely speculative, and is based on the future growth of the near-by city or town. No tenant could ever make enough money farming them to pay for them.

The remedy is to check the increase in land values by shifting taxes from the products of the farmer's labor—his crops, live stock, buildings, and other improvements on the land—to the site value of the land itself. This would at once make easier the acquisition of land by the non-owning farmer and make less profitable holding it purely as an investment. The speculator, knowing that increase in land values would be largely absorbed by increased taxes, could not afford to hold land out of use. The landless farmer could buy land, especially unimproved or partially improved land, for a fraction of what it now costs him and he would escape the burden of greatly increased taxes whenever he added to its value by his own labor.

"Some congressmen," observes the Chicago Daily News of May 12, "are now beginning to suggest that instead of providing a new revenue measure for additional reductions in federal taxation it may be found necessary to impose new taxes or increase existing rates."

THE PROOF OF THE PUDDING

Take Dinner—Look here, waitress—there's not a particle of turtle in this turtle soup. Waitress—Well, what of it? We have Cabinet pudding, but you wouldn't expect to find Hoover in it, would you?—Judge.

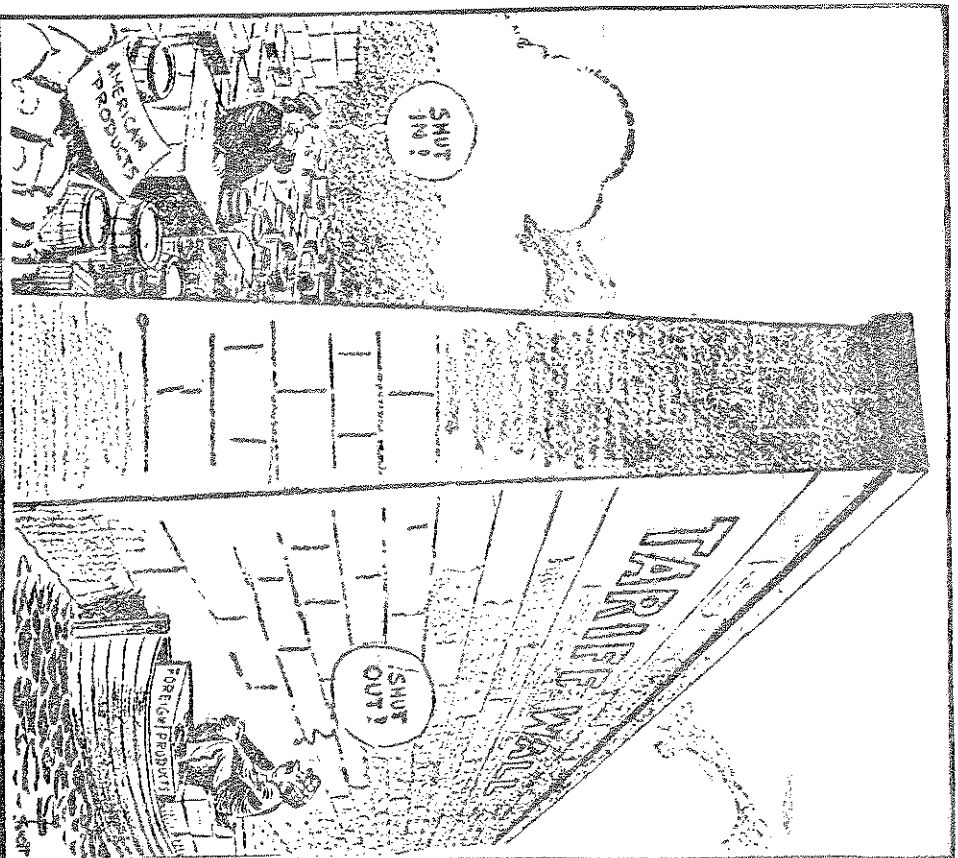
PRETTY FOUGH!

A Rochester authority claims that the average kitchen steak fryings three thousand times, and forth across the continent before it reaches the table of the consumer. And even then, when you grapple it for a fight to the finish, you find that it is not the least bit tired.—Detroit News.

LET THE WEDDING BELLS RING OUT!

We tire of reading about gals with perfect limbs, adorable backs, shy feet, beautiful arms and other physical attractions. Does anybody know one who can bake a good pie?—Columbus Dispatch.

It Works Both Ways



—from the Dallas News

GOOD JUDGMENT!

The American Farm Bureau Federation has shown excellent judgment in its decision to film, for the benefit of the rural folk, Herbert Quick's book "The Brown Mouse." There are, in our opinion, few authors whose works are more readable, instructive, and at the same time, more entertaining than his. Those who have not yet read his "Vandemark's Folly"—undoubtedly the most successful American novel of the year—have missed a genuine treat.

"A SHIFTLSS THIRTLSS CREW—GOD! IT'S HARD"

By E. E. Miller

(From "The Nation," Feb. 22, 1922)

"Next year we'll buy a farm," we said. My wife and I when newly wed; But next year came, and next, and next. And always we were sore perplexed To find enough to square the score And get a start for one year more.

I reckon somehow I'm to blame That we have gone on just the same For fifteen years; but looking back I can't see where my work's been slack.

And we've not wasted what I made, I know I'm not much at a trade, And once or twice I've lost like sin By letting someone take me in. And twice a farm I've tried to buy But couldn't gather low nor high. The cash I had to have in hand To get possession of the land.

So still we tend another's fields And pay him from our scanty yields; From hut to novel move about Till all our plunder's plumb worn out.

At moving time in years gone by My wife would fret and fuss and cry And say, "It's just no use to try To keep things nice until we get A home to stay at." "Right, you bet," "Next year we'll have it, too!"

I'm sick of this as well as you. But now we just pull up and go. She says no word, because, I know, She's too down-hearted, tired sad, From giving up the hope she had.

It's hard for one to spend his life, Telling' and melling' in endless strife With worms and weevils, grass and weeds.

For scarce enough to meet his needs, It's hard to work for years and then Be just a slave to other men— No home your own, no place to stay

If some man says to move away. It's hard to feel men think of you As one of a shiftless, thriftless crew—"He's just a cropper"—that means, "No good!"

He could do better if he would."

That's hard, but harder still is this: To think of what your children miss And what your women-folks must bear As you go drifting here and there. What neighborhood has in its life Place for a cropper's busy wife? Who cares to have his kids about? At school they're likely in and out; They leave their friends when they must go!

They lose ambition as they grow. They never set an orchard tree, Or fix the yard up so 'twill be A nicer place another year.

Next year they'll likely not be here. So year by year they drift away From folks with better show than they; And year by year the wife grows old, And less and less life comes to hold For her of things that women crave. She too, is nothing but a slave— A slave to crops and a busy man Who must keep going when he can; A slave to toil that has no end And does not help her lot to mend.

I tell you it's no little thing To take a woman's heart and wring It dry of every hope she had In days when she was young and glad.

It must be my fault that it's so! I've tried and failed. But still I know There's something wrong. I can't say what.

But what I've earned another's got. A nigger cabin, a muddy yard— That's my wife's portion. God! it's hard To think of hopes that once she had And keep myself from going mad.