

were told that service was the test of greatness. The greatest nation is the one that gives the greatest measure of service. Not by the size of a nation's army or its navy, but by its capacity for service, is its greatness revealed. I am not one who believes it is part of the Divine plan that one nation's prosperity can be built upon another's misfortune. I could not worship God as I do if that were so—and I cry shame on the doctrine of those that say there must be an uneducated class for the thinkers and the educated to build their fortunes upon. Let us put behind education a conception of life that will make us all anxious to work for others, that will root up the heresy that it is more respectable to spend the money earned by someone else than it is to earn money for one's own needs.

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WEALTH BUYS LIFE.

The aged millionaire sighed.

"I'd give all my money," he said, "if I could buy twenty-five more years of life."

"But your money has already bought you that," said the physician coldly.

"What rot are you talking now?" the millionaire asked peevishly.

"No rot at all. For it is a fact, a dreadful fact," said the physician, "that the rich live, on an average, twenty-five years longer than the poor. Born rich, you are assured of a quarter-century more life than would be your allotment were you born poor. Wealth buys you all that. And yet they say that there is nothing in money. Why, man, money buys life."

"How do you mean?" said the millionaire. "This sounds rather like nonsense to me."

"Oh, wealth protects one from so many ills. Rich babies nearly always live, but poor ones die of a hundred complaints induced by poverty. Poor babies die off shockingly. And so with boys and girls, with men and women—if they are rich, they live healthily, and therefore long; while if they are poor, they live unhealthily, and disease, accident, contagion, privation—all sorts of preventible things—carry them off.

"Yes, money buys life, and reliable statistics show that if two children are born to-day, one rich and the other poor, the rich one will out-live the other by the tidy margin of twenty-five years."—Philadelphia Bulletin.

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THE DEMOCRATIC DEMANDS OF CAESAR'S DAY.

From W. Warde Fowler's "Life of Julius Caesar," in the "Heroes of the Nations" Series. (Pp. 327-328.)

But to come to close quarters with this difficult subject, what were in reality these revolutionary tendencies to which Caesar first gave clear articu-

late expression? We may trace three, all closely connected with each other, and forming in fact one powerful current, the direction of which had been at least discovered, if not guided, by the Roman democratic leaders from the Gracchi onwards.

First, and most obvious of the three, there was the demand for some permanent change in the character of the central government at Rome, which should take the control of affairs out of the hands of incompetent and sordid men, and deposit it with those who could be trusted to act with reason, and with good will towards mankind.

Secondly, and following directly on the first, there was the demand for a social change which should neutralize the enormous influence of the small body of Italian capitalists, whether used to prop up a rotten system of government at home, or to oppress the masses of population in the provinces.

Thirdly, there was the inarticulate demand, audible only to the real statesman, and arising out of complicated causes which had been at work for centuries, for a new system of political organization, which might give new life to the numberless little communities of which the Empire was made up, and might weld them all into a compact whole, of which each might be well content to form a part.

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FARMERS AND THE NATURAL TAX.

For The Public.

In his book, "Natural Taxation," Thos. G. Shearman defines the Natural Tax as the Single Tax, restricted in amount to the necessary expenses of government, instead of being allowed to absorb the entire unearned increment of land value, as was the first proposal of Henry George. It is in this sense that I employ the term "natural," in the following comparison between such a land tax and our present system, as regards the effect on farm owners and laborers.

The crux of the question is whether the per capita tax, or a land value tax, will place the heavier burden on the farming class. Roughly it may be stated, that our national taxes are equal in amount to local and State taxes. As a land value tax is generally less than half of the local taxation, it may safely be said that the land value tax at present levied does not exceed 25 per cent, and is nearer 20 per cent of the local taxation. The balance of the revenue is raised by taxes on consumption, as the alcohol, tobacco and tariff taxes of the national excise, and the saloon and merchant licenses and the direct property tax, levied locally. Unless taxes on consumption are planned with a view to assessing the rich especially (as does the tax on luxuries, for example) they may be considered for practical purposes as a per capita tax on the consumer, that is, the average member of the working population. As the

taxes on consumption in the United States are not aimed at the rich, but rather the contrary, in the case of the liquor and tobacco revenues, it will not be far wrong to assume the present system to be a per capita tax.

TABLE I.

I Tract	II Land Yield	III Gross Wage 10 Men	IV Wage Tax 10 Men	V Net Wage 10 Men	VI Net Rent Land	VII Selling Value Land
1	\$20,000	\$5,000	\$1,000	\$4,000	\$15,000	\$150,000
2	10,000	5,000	1,000	4,000	5,000	50,000
3	5,000	5,000	1,000	4,000	X	X

Total tax = \$3,000.

In Table I, I have assumed three tracts of land of varying productiveness, each worked by ten men for an absentee landlord. The annual yield in Column II has been computed after fixed charges, like interest on betterments and tools, have been paid, so that it represents the fund available for wages, taxes and rent. The net wages of the workmen are given in Column V, to be \$400 per man, and this is assumed to be the lowest competitive wage, that is, one that has reached the level of subsistence of Ricardo. The total tax of the district being \$3,000, to collect this amount from 30 workmen will mean \$100 per man; but as \$400 annually is the minimum for subsistence, it is necessary for the gross wage to be \$500 each, as given in Column III. The difference between Columns II and III gives the net rent for the landlords of Column VI, while Column VII is computed by taking the selling value of the land at ten times the net annual rent.

The land of the first tract may be taken as the best mining, railroad or city land; that of the second tract as the average grade of this special land (or very choice farm land); and that of the third tract as the land owned by the average farmer, from which there is no economic rent, after interest and taxes on improvements, together with his own and his employees' wages, have been paid.

In the second case the laborer's wage would be relieved from taxation, so that competition between laborers would quickly reduce the gross wage to the minimum of subsistence, or \$400 annually. Then take the same tracts and yield as in Table I, and we have:

TABLE II.

I Tract	II Land Yield	III Gross or Net Wage 10 Men	IV Gross Rent Land	V Share of Tax	VI Land Tax	VII Net Rent Land	VIII Selling Value Land
1	\$20,000	\$4,000	\$16,000	16-23	\$2,080	\$13,920	\$139,200
2	10,000	4,000	6,000	6-23	780	5,220	52,200
3	5,000	4,000	1,000	1-23	140	860	8,600

Total gross rent = \$23,000. Total tax = \$3,000.

Column V gives the share of the total tax of \$3,000, which each tract must pay when the apportionment is made according to the gross rents

of Column IV. By subtracting the tax of each tract in Column VI from its gross rent in Column IV, we get the net land rents of Column VII, and from these the selling values of Column VIII are got by multiplying by ten. It is thus seen that the change has decreased instead of increased the poor landowner's burden, and given his land a selling value where it had none before.

To prove my point I have made the given tables as simple as possible, and have not introduced the effect of the natural tax on land, held speculatively, on which no one works. Under the per capita tax, land would cost nothing to hold indefinitely if not worked, and at any time would have the same selling value as if in active use. Under the natural tax, the speculator would pay the same tax on his land as the user, and its inauguration in the United States would mean that the railroads, the timber syndicates, the iron-ore and anthracite trusts would be obliged to release a large part of their holdings. This would be the hopeful factor for the farm laborer in the reform, as the throwing open of speculative areas would better the land on the margin of cultivation and so increase wages. This last effect might counteract in some measure the increase on net rent for the poor landowner of Table II, but as his land has no selling value now (see Table I) he has nothing to lose as a proprietor, and he would then be benefited as a laborer.

The general effect of the proposed change in taxation would be to shift the taxes from the landowner of Tract 3 to the landowner of Tract 1, whether the benefit comes to the farmer as a rise in rent, or in wages. The landowner of Tract 2 would probably be little affected in either case. Speaking generally, then, the change would increase the incomes of the poor at the expense of the rich. The middle classes would be little affected as proprietors, but those working for wages would find both the opportunity for employment and the emolument bettered. In other words, the millionaires, while still rich, would cease to be a menace, as the change would distribute their superfluity among the wage-earners equitably and with no tendency to pauperization. Is not this the great desideratum of social reformers? Do the Marxian socialists, with their government ownership of all means of production, expect to accomplish any more than can thus be achieved without altering the present organization of industry?

Has not the appeal to the wage earner been emphasized by the single tax propagandists, to the exclusion of a needed appeal to the poor landowners? The laborer's benefit comes chiefly from the abolition of land speculation, but the poor landowner would be helped by the reform, even in a country entirely utilized, as is assumed in the tracts of Tables I and II. As the majority of American farmers cannot be classed as specu-

lators or rich landowners, whenever they can be persuaded that the reform means a lessening and not an increase of their fiscal burdens, the political success of the natural tax is assured.

The results here reached by theoretical considerations were discovered by Thos. G. Shearman, and published in that epoch-making work, "Natural Taxation." Shearman, however, reached his results by the entirely different method of a comparison of the yields under the land tax, of city and farm values, as taken from actual statistics.

As to the importance of a scientific valuation of farming-land values, the writer is in substantial agreement with Professor Commons's article, "The Single Tax," which appeared in the Public for March 21, 1908.

Platteville, Wis.

R. B. BRINSMADE.

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THE SUPREME COURT OPENS ANOTHER BACK DOOR.

For The Public.

Jones: "Who would have thought Smith would have committed a cold-blooded murder? I'm awfully sorry for his family. They're nice people. It'll be the end of his poor mother when they hang him."

Brown: "They won't hang him."

Jones: "Nonsense! He's confessed the whole thing. I should like to know what could save him."

Brown: "Well, I'll tell you. There's been a new Supreme Court decision which upsets all we thought we knew of legal principles."

Jones: "Indeed! What is it?"

Brown: "I'm no lawyer, but I think it's something to the effect that if the punishment for the infraction of a State law is so severe that people will not break it for the sake of testing its constitutionality, the highest tribunal in the land will pronounce against it."

Jones: "You can't have that straight, for that would be the same as saying that States must make their laws sufficiently attractive to criminals so they will break them. Not only this, but if your statement were correct, the rights of statehood would be a pricked bubble."

Brown: "I can't help that. I'm giving it to you as I got it, and I haven't given you the most unbelievable part of it either. My informant told me that the case which drew out the decision was one where, although the defendant already had infringed the law, it was held to carry a penalty so severe that he would not dare to break it as a means of testing its validity. This is a bit too much for my credulity, and I think I really was misinformed in that particular."

Jones: "Yes, I guess so, and in the other particulars too. Such reasoning wouldn't convince

a squad of anarchist-hunting policemen, let alone the highest tribunal of the land."

Brown: "Maybe not; I didn't say anything about *conviction*. The fact remains, however, that Smith's lawyer expects to prevent the hanging of his client by a Federal injunction, restraining the State from carrying out the death penalty, on the ground that death is so severe a punishment that men cannot be induced to murder in order to test the constitutionality of the law."

Jones: "But Smith has *already* murdered, and he admits it."

Brown: "Ah, yes, but he didn't do it till he did it, and couldn't test the law till he tested it, and couldn't know the result till he found it out."

Jones: "I can't understand what all that has to do with it."

Brown: "Well, then, you have the chance to write a dissenting opinion, which won't so much as move a grain of sand upon the beach. Besides, if you really understood this decision it might make an anarchist of you and cause you to have your "Bunyan's Pilgrim's Progress" forcibly removed from your library."

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THE DAY OF OPPORTUNITY.

Portion of an Address Delivered by William Lloyd Garrison Before the Reform Club, New York, April 14, 1906.

While we have been tender of the interests of tariff beneficiaries, more solicitous to avoid disturbing them than to safeguard the rights of a victimized people, privilege has entrenched itself, dominating trade, finance and government. It is no weakling. It laughs at mollicoddles and sentimental reform. It is united and compact. Fair words rebound from its hide as peas from the skin of a rhinoceros. No weapon can be too powerful to assail it.

Outspoken free traders, often rebuked for severity of speech, are finding comfort and amusement in protection utterances. Many an abolitionist, charged with intemperate language, was forced to explain that Isaiah and Jeremiah were alone responsible for it. The much-cautioned free trader has now the privilege of saying without reproach that "this graft masquerading as protection extorts from every man and woman a sum belonging by right to the purchaser," for they are the words of Mr. Miles of the National Association of Manufacturers. What was once rash to whisper it is now the fashion to shout.

Plain Speech Demanded.

Therefore, it becomes us to cultivate straight thinking and plain talk. We should discard the term "tariff reform" because slippery and evasive, not to be used when words are half-battles. Since the British protectionists have adopted the same cry to dissemble their purpose, it is doubly dis-