

clear, simple logic, his winning personality, his calm, convincing voice. The splendid brief filed before the Fiscal Investigation Committee of Congress last October, was almost entirely the work of this one man, and it was after his persuasive argument before the committee that Senator Works remarked, "I'm not yet a Single Taxer, but I am apt to be before this meeting is over."

Those of us who knew him had long learned to love and respect him, and his death has left a vacancy among the Single Taxers of Washington that will be very hard to fill.

To tell the details of his life would mean little. Suffice it to say to those who had not met him, that he was a gentle soul who radiated kindness and happiness to all about him.

It is the career of such a man as Mr. Mackenzie that must bring to us the conviction that this life does not end all, for such devoted service, such disinterested efforts to aid his fellow man, such unsullied virtue, must somehow, at some time, receive its just reward.

CONSERVATION

(For the Review)

By **BOLTON HALL**

The policy of the Federal and State governments with reference to forest lands is of fundamental importance, not only to agriculture, but to all other industries. According to the Conservation Commission's estimate, one-third of the present area of the United States was covered with forests when settlement began. One-fourth is so covered today. Until a comparatively recent date, the only "policy" pursued with regard to the forests has been that of destruction. This has been carried on to such an extent that the effect upon water-courses has become very appreciable in many localities.

The Act of Congress of June 3, 1878, put a specified price upon public timber lands, and in 1891, the establishment of the first reservation was begun. By 1909 these reservations comprised nearly two hundred million acres. On about twenty per cent. of government forest lands forestry is practiced. It is practiced on less than one per cent. of private forest lands, and these contain four-fifths of all the standing timber in the country.

The amount of standing timber converted into lumber every year is more than three times the amount added by growth—forty cubic feet worked up for every twelve cubic feet grown. Our annual per capita consumption is two hundred and sixty cubic feet, while that of Germany is only thirty-seven, and that of France only twenty-five. In addition, there are enormous losses every year by forest fires. At the present rate of consumption and destruction, the end will be reached by 1965.

It is impossible, however, that in the next half century we may check and even reverse the present tendency; wood has been so abundant and cheap that it has been used far more extensively for building in this country than anywhere else in the world. In many places where wooden buildings should not be permitted, wood is still used, even in considerable centres of population, a fact which accounts for the larger part of our enormous consumption of lumber.

Our losses by fire, outside of forest fires, aggregate two hundred million dollars per annum. They exceed the losses by fire of any six foreign countries. We spend upon fire departments and other means of prevention four hundred millions per annum—owing to our carelessness. Outside of limited city areas, the insurance companies are the sole censors of construction. In the scramble for a big volume of business they take indefensible risks, making up their losses by excessive rates on normal risks. Rates are far higher here than in any foreign country. Out of between eleven and twelve million buildings in the country in 1909, less than ten thousand were even nominally fire proof.* Were not our fire departments the most efficient in the world, our losses would be much greater.

What is the remedy for this enormous waste? Obviously nothing that comes under the head of conservation or reclamation. The remedy is in more substantial construction. Not only the fire insurance companies should insist upon this, but wherever the concentration of population warrants, municipalities should make it compulsory.

But more substantial construction means not only material increase of cost, but material increase of the annual taxes imposed upon those who build. The great obstacle to reform in this matter is not lack of conservation, but that we fine people, not once, as for an ordinary misdemeanor, but year after year for making improvements on land.

When this country began to be settled, and for a long time afterwards, the main object of deforestation was of course, to clear the land for cultivation. Only a tithe of the felled "lumber" was needed for timber or fuel. The remainder was an incumbrance, to be burnt or left to rot.

But when lumber became more valuable, and especially when invention began to multiply the uses of forest products, deforestation increased tenfold; the marketing of these products, not the cultivation of the land, being its main object.

The history of the old world abounds with illustrations of what these ravages will mean if they continue unchecked. Asia Minor, once a heavily timbered region, and as the ruins of its cities abundantly prove, sustaining ten times its present population, has its lesson for us. So have Greece and Sicily; Germany, France and all the other European countries have read that lesson and have made belated but fairly successful attempts to profit

* Samuel Hopkins Adams in *Everybody's Magazine*, January, 1909.

by it. Germany, whose per capita consumption of lumber is only one-seventh of ours, has put forth strenuous efforts to establish equality between consumption and production. She has expended immense sums upon new forests, and prior to the outbreak of the war of 1914, it was said that in a few years she would be able to arrest their depletion.

At the conference of the governors, which was also attended by representatives of many scientific bodies, it appeared to be the consensus of opinion that forestry is the most important work of conservation; that upon its success depends not only the success of irrigation, but the future utilization of much of our water power, and even the navigability of many of our streams, to say nothing of the continued natural fertility of wide areas now under cultivation. Merely to preserve for actual settlers what is left of the public domain would not abate the present evil results of past land grabbing.

But there is no reason why the community should not begin whenever it sees fit to take all the ground rent that it needs. To continue private appropriation is to make those who own the land the special beneficiaries of conservation, as they have been of all other successful public administration.

Intelligent conservation can preserve our forests; it can even restore them, as far as may be necessary. Intelligent conservation can make the most of our mineral resources.

If it is necessary to preserve forests in order to protect the water supply, the proper way is to make forest reserves or parks of the timber lands, as has been done in the Adirondacks and in the Yellowstone. So also if the coal is to be kept for our descendants, the State should refuse to part with the mines or perhaps take them over, rather than try to accomplish the same objects by the indirect method of laying or remitting taxes.

Taxes should be laid so "as least to check the increase of the general wealth," but the proper use of taxation is not encouragement or regulation of avocations, nor is it prohibition.

It may be very desirable to have a cotton mill in a southern State and very undesirable to have a bone factory, but it would be an abuse of the taxing power to exempt the land of one and to double the tax upon the other. The evils of using taxation as a mere check upon that which seems undesirable is shown in the unhappy effect of raising revenues from liquor which, as in Russia, led to encouraging, for the sake of revenue, the traffic which the tax was intended to restrain.

If a thing is wrong the State may prohibit it; if it is undesirable it may limit it, but to tax it is to go into partnership with the evil.

Students of conservation seem to agree that as a deterrent to reforestation, taxation is insignificant compared to the fire risk, which is perhaps the reason that so far there has been little discussion of it based upon any principle. In general, however, economists are agreed that it is unwise to tax growing timber annually during the many years it is reaching maturity.

It seems clear that there should be a tax upon the value of land suitable for timber growth just as upon any other land that offers an opportunity for the employment of labor, but that the timber itself should be exempt. We refrain from taxing growing crops lest we discourage their production; we should refrain from taxing growing timber for the same reason. Winter wheat requires seven months for a crop, ginseng takes seven years, some timber takes nearer seventy years, but they are all crops. Virgin forest timber is only a natural crop, just like prairie grass. It would be unwise to exempt from taxes the land that produces one or the other.

The same principle of taxing the natural opportunity afforded by ownership of land should be applied to mines. The taxation of mineral land, however, is complicated because it is often impossible to ascertain the extent of the deposit, consequently the value is merely a guess. For practical purposes a tax sufficiently heavy should be imposed on the ascertainable value to discourage the owner from holding the land out of use; and further a royalty on the net income from the product as it is brought above the ground seems justifiable in order to compensate the community for the exhaustion of the mine.

Imaginary fears are more real than actual dangers. No terrors are so dreadful as those conjured up in the imagination, mere bugaboos with no foundation in fact. We are always conjuring up such terrors to frighten ourselves.

In this way we have for centuries if not for aeons, been scaring ourselves with the notion that the food supply of the world must soon be exhausted. Learned "scientists" have prepared tables to show how soon our coal, timber and minerals must run out; how the earth could not continue to bring forth enough for the sustenance of the race because people multiply too rapidly; and as the crowning terror of all, they have held out to us the assurance that at the end of a few thousand years the sun's heat would be exhausted and vegetation fail.

We have felt ourselves on the brink of extinction, and have wept and paled before the awfulness of it.

We have talked of the failure of the food supply and the danger of overpopulation, and have suggested various remedies.

We have evaded the dangers and responsibilities of rearing families on the ground that there are already more mouths than can be fed. Having reduced the family to the vanishing point—race suicide, as it is called—we pride ourselves upon the superior mental and moral development which has led to this.

But all the time it is simply the outgrowth of the unreasoning terror of the child and the bogey man.

When we look about and weigh conditions we find little cause for terror. Notwithstanding the hideous poverty and man-made famines which we see

and even look for, there never was a time when anything like so many persons in the world were well fed and safely housed, and we are no nearer want from failure of food supply today than ever.

Indeed, we seem further from it, for we have now a new science that puts the failure of supply into the far distant future, so that we may reasonably expect the earth to sustain humanity for countless ages yet.

We are only beginning to discover the productive possibilities of the earth. A yard may produce as much as half an acre once yielded, and no one has yet found the limit.

It isn't necessary that we should find it, for pressure is not yet great enough to demand that we wring the last farthing's worth from the beautiful earth. We have learned what Denmark and France can do, and the products raised on the islands of Jersey and Guernsey prove that one of our big States like New York or Texas could raise all the foodstuffs needed for all the people of this country.

Many experiments had to be made by many different people on small patches of land before this was accepted. But once having established the truth of this, having once shown that the earth is ready and willing to yield big returns to those who work it, we have only begun to teach.

The next question is, "Why should there be so much poverty and suffering; why should children cry for bread in this great country?" There is but one answer—"because people do not have access to the land." If they had, and knew what could be done with even a small piece of it, they would never again have to listen to the cry of hungry children.

The new movement to bring people and land closer together is doing a great deal toward decreasing poverty and increasing the food supply. Its plan is to get the people onto the land near the cities where they work and live, that they may go on with their work while learning to grow their food, until they know enough to get all of their living from the land.

THE GARDEN OF THE LORD

"The Earth hath He given to the children of men."

By E. YANCEY COHEN

READ BY MR. COHEN AT THE NIAGARA SINGLE TAX CONFERENCE

WE dare to ask, Whose Garden may this be,
 This pleasure-ground, this spacious, fair domain,
 Where some sweep by in lordly vanity
 Whilst millions cringe in vain?