temptible position, and not his "dignity," becomes to those who will really reflect his chief outstanding characteristic.

WILL he never see, he of all men? What he has is only his labor, we hear it said. To a well man the greatest power in the world. He is the organizer and producer of all wealth on earth. On him all capital depends for maintainence and employment. On him every revolution of the wheels of industry depends. When he is denied the use of the earth capital can make a hard bargain with him. The man out of work at his elbow is bidding against him for employment. He cannot overcome this condition to any great degree by combination or collective bargaining. There are too many for him. He cannot hurt capital by combining—capital is already hurt by divorcement from the land, from which all things are produced. Only here and there can capital take advantage of the necessities of labor. Without labor it slowly diminishes. Nothing is more expensive to the owner than idle capital.

MR. HARRY WEINBERGER wrote the following letter to Arthur Brisbane:

In today's *New York American*, you talk of Mayor LaGuardia and state:

"You wonder how they (economic problems) were solved by the early pilgrims arriving on this land with nobody offering dole or relief. They went to work—and nobody gave them a job; they had to create jobs."

The answer is simple. Land was free in the early colonial days and even with the crudest machinery or almost with bare hands, every man could support himself and support his family.

A similar situation could be brought about by taxing land at its full rental value and abolishing all taxes on improvements. This would force all land into its fullest economic use, creating more jobs than men, and the unemployment problem would be solved.

Yes, it is your old friend, "Single Tax" and I need not tell you that Henry George's "Progress and Poverty," which if you overlook the date seems to have been completed yesterday to make this morning's newspapers, contain a complete plan to solve the present depression.

To this Mr. Brisbane responds as follows:

There is plenty of land free in the United States now, and you can get to it by motor, train or air more rapidly than the early Americans could get from Boston to New York. I knew your friend Henry George, helped support him for Mayor in New York. I know also that Americans of today do not want to go beyond convenient reach of a moving picture and drug store. How many do you think would clear and develop a piece of wild land if you gave it to them, and "support themselves?" How many would sit and wait for the land to go up in value and then sell it?

THIS letter of Mr. Brisbane's is an intellectual curiosity. "There is plenty of free land to be had in the United States." Is there indeed? There is no productive or accessible land that is not appropriated. The owners demand either a rent or purchase prices from labor and capital for the use of such land. None of it is free. And when it is suggested that the earth might be released to labor and capital, that the earth may be handed over to these productive forces without any payment save that of its annual rental to the state in lieu of all taxation, Mr. Brisbane childishly suggests that Americans want to be near a drug store or moving picture theater! He thinks that many would wait for the land to go up in value and then sell it. But if the economic rent is taken they could not do this. The sale price of a piece of land is what remains after the annual economic rent is taken, and if all is taken there is no sale price. Does Mr. Brisbane know better? We think he does. His letter is pure evasion of which not even the veriest "logic chopper" would be guilty.

An Objection to Land Value Taxation Answered by the Facts

A COMPREHENSIVE study of the relation between State and local expenditures of the forty-eight States and the economic structure of the United States, the first of its scope made on the basis of American expenditures, has just been made public.

The research, which throws important light on the problem in public finance raised by Henry George, whethe the yield of land value taxation would bear some direc relation to needed current public expenditures, was under taken during 1934 and 1935 by a seminar in public financ in the Graduate Faculty of Political and Social Scienc in the New School for Social Research in New York, th University in Exile.

Prof. Gerhard Colm, late of Kiel University, an expert in public finance and world economics and a specialis in unearned increment taxation, conducted the seminar one of the members of which was the present writer.

"General expenditures were more closely correlate with income and wealth than with industralization, it was found, and there were many indications that "th expansion of governmental services is not determine solely by the economic necessity of these services."

"Quantity and quality of public services are chiefl determined by the abundance of (tax) resources. Socia expenditures were relatively higher in the wealthier tha in the poorer communities. The traditional statemer that in private finance, expenditures are determined b the revenue, in public finance revenue is determined b the expenditures, is not correct. Public expenditure are predominantly determined by the potential resources.

These quotations are taken from a summary of th results of the survey, written by four graduate students of the University in Exile, which is published in the curren issue of *Social Research*, quarterly publication of th New School for Social Research.