

Ex-Governor Bookwalter, of Ohio, was recently interviewed concerning the subject of population and land. The only significant thing in his interview, which was entitled "Back to the Land," was his recommendation that people who have to support themselves by individual efforts turn their backs upon the cities and get out upon the land. But Mr. Bookwalter offered no suggestion as to how landless men are to get out upon the land. He ought to know, if he does not, that in the vast domain of the United States, all the land worth living upon, except that which is publicly owned, is cornered; and that no man, however needy and however willing to apply his labor to the land, can do so without the consent of some land monopolist.

No one wanting land for use can get it for nothing, unless he goes where it is worth nothing. Thousands have done that, as a last resort; but what kind of life do they lead? They are virtually exiles from civilization and from all the pleasures and co-operative benefits of organized society. Yet in journeying from the cities to the wilderness, they pass millions of acres of unused but privately appropriated land in desirable localities, which they cannot get because they cannot pay the prices demanded. They are forced, therefore, to go on until they reach some spot where land is so poor that nobody wants it. "Back to the land," indeed! What wretched mockery to urge that retreat upon the comparatively destitute working classes. Under existing laws and customs the millions of idle or poorly paid men in our cities can no more follow Bookwalter's advice than they could cross the ocean in a washtub, with a straw hat for a sail and a fish-pole for a rudder. The land they could use is near at home, in the cities themselves or upon the outskirts. Here they would not be isolated from their fellows, with whom they could easily exchange what they know how to produce for the tools and comforts they need. And nothing stands between them and this land but a sys-

tem of taxation which discourages production and encourages land monopoly. Take taxation off labor and put it upon land values, and the cornered vacant land of civilized regions would soon be as free as that of the distant wilderness.

It may be seen, therefore, that the so-called single tax is not inaptly called a protective tax for labor. It is so treated by Walter F. Cooling, a Chicago lawyer, who publishes from room 508 of the Schiller building, Chicago, an interesting pamphlet upon the subject. Declaring himself a free trader, Mr. Cooling nevertheless asserts that he is a radical protectionist. The conventional free traders, he says, are not free traders at all, because they advocate shifting taxes; and conventional protectionists are not genuine protectionists because they advocate protective tariffs instead of protective taxation. He argues that protective tariffs never have protected labor and never can, but that protective taxation—the single tax upon land values—would protect all legitimate private business, including labor, by exempting it not only from governmental taxation upon earnings, but also by shielding it from the exploitation of landlords. It is by advocating this kind of protection that Mr. Cooling, not unreasonably, expects to convert the world to free trade.

Taxation questions have occupied the attention of the public authorities of Missouri for a year or more quite seriously. In some of their aspects they are made possible by a peculiar provision of the Missouri bill of rights. It is asserted by this provision

That all constitutional government is intended to promote the general welfare of the people; that all persons have a natural right to life, liberty and the enjoyment of the gains of their own industry; that to give security to these things is the principal office of government, and that when government does not confer that security it fails of its chief design.

Taking advantage of that eminently sound declaration of the fundamental law of the state, the equal taxation

committee of the St. Louis Single Tax league, recently brought a long and vigorous agitation to a climax by demanding of the state board of tax equalization that it strike farms from the taxation lists. In support of this demand, it was shown that average Missouri farms cannot earn anything above the cost of operation; and, therefore, under the clause of the bill of rights quoted above, are not proper subjects of taxation. To make up the loss in state revenues that would be caused by exempting such property, Col. Dalton, ex-collector of the port at St. Louis, representing the committee, proposed the taxation of \$200,000,000 of untaxed values of transportation franchises, and uncounted millions of untaxed land values in cities. While Col. Dalton was making this demand of the state board of equalization, John J. McCann was proving to a senate investigation committee how largely in excess of the values upon which they are taxed are the annual ground rent earnings of St. Louis lots. The comparisons thus presented, which are now widely published in Missouri, are startling to farming communities. They show most plainly how farmers are bearing tax burdens which city land monopolists escape.

In the March number of the American Review of Reviews, an Iowa farm balance sheet is published for the purpose of explaining the extraordinary profitableness of the farming business. The balance sheet may be thus summarized:

INVESTMENT.	
Land—6,000 acres at \$30....	\$180,000.00
Buildings, stock and machinery .....	78,496.83
Total .....	\$258,496.83
GROSS RECEIPTS—1898.	
215,000 bushels of corn at 30 cents .....	\$64,500.00
20,000 bushels of wheat at 50 cents .....	10,000.00
	\$74,500.00
EXPENSES—1898.	
Labor .....	\$13,921.96
Other expenses, not including interest on investment....	9,722.82
	23,644.78
Net profit.....	\$50,855.22