when you strike down to the heart of them they are as reverent as the best. Nowhere shall we find a more passionate advocate of the rights of man as separate and distinct from the false dominion of money. Nowhere may we find a more scathing analysis of the power of gold on the mammon worshiper whose soul shrinks and shrivels in proportion as the dollar enlarges in his vision.

Yet, after all, through the "fast gathering storm" our prophet sees "God Incognito," and the "meek preparing to inherit the earth." "Once let the labor movement be touched with the spaciousness and grandeur of spiritual things," he says, "it will open to all mankind the closed doors of Paradise."

A. L. M.

THE BRITISH LAND REPORT.

The Land: The Report of the Land Enquiry Committee. Volume I, Rural. Volume II, Urban. Published by Hodder & Stoughton, London and New York. 1913 and 1914. Price, per volume, cloth, 2 shillings; paper, 1 shilling, net.

Members of Committee: A. H. Dyke Acland, chairman; C. Roden Buxton, honorary secretary; E. Richard Cross, Ellis Davies, M. P., Baron DeForest, M. P., E. G. Hemerde, M. P., J. Ian MacPherson, M. P., B. Seebohm Rowntree, R. Winfrey, J. St.G. Heath, secretary; R. L. Reiss, head organizer of the Rural Enquiry; H. E. Crawford, head organizer of the Urban Enquiry.

Few books in a generation have promised greater usefulness to their country than the British Land Report, of which Volume I, Rural, was published last autumn and Volume II, Urban, came out last month. A committee of nine friends of the Liberal Government undertook "the task—primarily for the information of the Government—of collecting fresh information with regard to present-day conditions, and digesting information already available" bearing on the "land question." The Report is wholly unofficial and, as the chairman remarks in his introduction, "must be judged entirely on its merits." The method of collection of facts and opinions and the manner of their presentation would seem to convince any reader of their integrity.

The Rural Report with its 500 pages is a great systematically arranged storehouse of first-hand information. Mr. Gilbert Slater's introduction, a "Historical Outline of Land Ownership in England," is a remarkable essay. It is the very meat of history's nut. "Private ownership in land," he begins, "rests ultimately on one of two claims, the claim of the spade or the claim of the sword. Right through the history of England these two claims have competed for recognition." To read this essay is thereafter to spell "enclosures," r-o-b-b-e-r-y.

The Rural Report itself is the outcome—aside

from the study of documents and the interviewing of witnesses—of between three and four thousand answers to two elaborate schedules prepared by the Committee and sent out to all parts of agricultural England. (Scotland and Wales were separately investigated.) The country was divided into districts; a competent supervisor was placed in charge of each locality; and inviolate secrecy was maintained wherever desired by the countryman who filled in the schedules. The result is a great human document, the biography of a social group. The hero of the narrative is neither the country landlord, nor the tenant farmer, but the hired man—a person so long silent in the nation that even now his grim story must be told for the most part with his neighbors for interpreters. That pitiful story must be read in the records. relation could carry its emotion. Its economic and social meaning; its hope of a happy endingthese are largely left to be told in the Urban Land Report.

For if the Rural Report is remarkable as a convincing disclosure of human facts, the Urban Report is no less impressive as a book of interpretations and conclusions. It is divided into four parts: I, Housing; II, Acquisition of Land; III, Tenure; IV, Rating.

Part I presents unassailable evidence to show that: "There is a shortage of dwellings in probably half the towns of England and Wales, and the towns in which it exists are of all sizes and types"; and that, "Probably between 5 and 10 per cent of urban workmen live in slums, that is, dwellings, which in their present state are unfit for habitation, and which should either be demolished or subjected to drastic and thorough repair and alteration."

The remedy for this shortage and overcrowding is no more than in the rural housing problem the paternalistic provision of houses by the Government, but "the raising of the economic status of the workers thus enabling them to pay for a sanitary dwelling out of their wages." A minimum wage law is suggested by the Committee to the Government as one aid in raising the workers' status. But the Committee finds further that, "one of the most hopeful methods of substantially reducing the cost at which satisfactory housing accommodations can be provided for the workingman" is to be found in "alterations of the present rating [local taxation] system in the direction of placing a larger proportion of the burden of rates upon the site and a lower proportion on the building."

Parts II and III lucidly explain Land Acquisition and Tenure, analyze existing laws and their effects, and recommend legislative changes that would give greater facilities to the public authorities and to private individuals for the acquirement of land, and would grant less power to the landowner over his tenants.

But Part IV of this Urban Report is by far more significant than any other division of either volume. Indeed, it is probably one of the most important taxation documents published in recent years. Any student of economics and the land question, any individual in America or Britain who fails to read it will have lost a golden opportunity for enlightenment, will have left unlit a lamp that would illuminate for him his nation's darkest problem.

Great Britain rings today with discussion and praise of Chancellor Lloyd George's 1914 Budget. Read this part of the Land Enquiry Committee's report as it deals with Rating [Local Taxation] and you will understand how and why Unionists and Liberals alike pronounce this sixth Budget of Mr. George's, second only to his great Budget of 1909 in splendid power. Read everything the Committee have to say: Their classification of the grievances of ratepayers into: (1) "the grievance of the man who improves against the man who does not improve"; (2) "the grievance of the occupier as against the owner"; (3) "the grievance of the ratepayer [local taxpayer] against the taxpayer" [national taxpayer]. Their clear definition of terms and description of hardships under the present laws. Their plan for the ultimate transference of all rates to site values and their argument against any such immediate complete transference thereof. Read their discussion of national taxation through their conclusion that "the arguments in favor of the principle of a national site tax as one of the sources of national revenue are unanswerable. But the question assumes quite a different aspect when we leave its justification in principle and come to consider the question of its immediate applicability when viewed in connection with the proposals already put forward for the rating [local taxation] of site values, the carrying out of which simultaneously with the relief of local rates we regard as of vital importance." Most assuredly read also, Appendices B. and C., two taxation schemes neither of which the Committee as a whole sanctioned, but both of which they ask the nation to consider.

Read all this. Then realize the breathless awaiting of the land valuation in all Britain as provided for in the 1909 Budget, that stupendous task to be completed next year. Realize, too, the complexity of the Imperial versus local taxation problem that British Finance Ministers for generations have let fearfully alone, and get a glimpse not only of Chancellor Lloyd George's boldness of attack upon this hydra, but of his consummate cleverness in training it to further his purposes-in actually making his Imperial grants-inaid into a tool for taking the tax off industry by reducing the rates on improvements. This has Lloyd George proposed in his Budget, this, and yet he has set nothing in motion which might

block a sweeping reform in taxation when the land valuation is finished next year.

There is manifold reward, besides the keen joy at the time, in the reading of the Land Enquiry Committee's report. There is a gain in the power to appreciate a nation's need and the united response of its great souls thereto.

A. L. G.

ECONOMIC EXPLOITATION: ITS HISTORY.

The State. By Franz Oppenheimer. Translated by John M. Gitterman. Published by The Bobbs-Merrill Company, Indianapolis. Price, \$1.25.

Other writers have covered the history of our own times from a sociological point of view, but in tracing the development of the state from its socio-psychological genesis up to its modern constutional form, Professor Oppenheimer, of the University of Berlin, gives the student the historical background. "The State" is not an attempt to investigate the fortune of a single people, but "to narrate the typical developments, the universal consequences, of the same basic traits of human nature wherever they are placed."

Emphasis is placed at the outset on the two fundamentally opposed means whereby man, requiring sustenance is impelled to obtain the necessary means for satisfying his desires: "work, and robbery"—by one's own labor (this he calls the economic means of satisfying one's needs) and the forcible appropriation of the labor of others (the political means). With these definitions in mind the reader is taken on a voyage of discovery to

trace the development of the State. An imperfect but helpful illustration of the field covered by "The State" may be made by comparison with the substance of part of a brilliant chapter of "The Good Ship Earth," by Herbert Quick. Mr. Quick, it will be remembered, describes the great dam at Assuan, Egypt, and in doing so teaches an economic lesson. was built to hold back the flood waters of the Niles for the purposes of irrigation. It spreads over whole provinces the waters from the Abyssinian Mountains, feeding and watering the crops of the Egyptian fellahs. The construction cost was \$52,500,000. Taxation on the vast regions it irrigates has been increased \$5,000,000 annually— 5 per cent interest on the investment. Good business, gentlemen of the British Government! For the fellahs? Let us see: Land values in the provinces affected have boomed from about \$81,000,000 to \$188,000,000; rents in proportion. In the days before the dam, all the fellahs got was a bare living; that's all they get now! This, however, is Egypt of today.

In a chapter on the feudal State, Professor Oppenheimer also draws a lesson from Egypt, but it is from Egypt of old. He quotes from Ratzel: