THE KANSAS UNION FARMER

Organization — Education — Co-operation

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A HISTORY OF ACCOUNTANCY IS SKETCHED

Radio Talk by John Dunn, Accountant, Farmers Union Auditing Association, Over WIBW, Topeka, May 15th

First Records of Banking and Money Lending Kept on Sun Baked Slabs, One-Half by Three-Quarters Inch in Size

As I am representing the Kansas Farmers Union Auditing Association here tonight I feel called upon to speak to you of accounting and auditing or some kindred subject. It occurred to me that one of the most interesting phases of accountancy, and incidentally little known to the average layman, is the history and development of the profession. Where did we get our system of debits and credits? Are our involved and complicated cost accounting and banking systems a development of this age, and if not to whom are we indebted to for them?

These two rhetorical questions I will endeavor to answer in brief outline on the development of modern accounting, which I am sure will interest you as it did myself when I first studied the subject.

Records show that the partnership existed in Babylonia as early as 2285 B. C. The relationship of principal and agent was also known, drafts and checks were used and legal decisions were recorded covering contracts by deed, bands, receipts, inventories, sales and accounts of all sorts. The records of banking and money lending firms in ancient Babylon have been preserved. These were kept on sun-baked tablets or slabs one-half by three-fourths inches in size, written on the front, back and even on the edges. This is indeed a contrast to the highly developed systems of today, but it was nevertheless a beginning. Records of property were carefully prepared by the state for tax purposes and these were kept by a class known as scribes.

In Egypt accounts were kept on papyrus and careful records were made of receipts and disbursements. These records were used by the state in levying taxes which were payable in kind and large treasure houses were maintained for the storing of such receipts. It is then evident that we are far from the first people to be taxed on our income, and it is also interesting to note that the an-

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WARD ATTENDS MEETING OF COOPERATIVE LEADERS

Farm Bureau Head Starts War on Enemies of "Co-ops."

WASHINGTON, May 14—A call to arms to the farmer cooperative leaders to combat those who are "opposed to cooperative marketing and are seeking to nullify the agricultural marketing act," has been issued by E. A. O'Neal, newly elected president of the American Farm Bureau Federation.

A meeting of the cooperative leaders is to be held Monday in Chicago to outline a plan of campaign against the enemies of the farm board and to spread among the farmers the benefits of cooperative marketing. Representatives of grain, livestock, cotton and other cooperative groups in the farm board set-up have been invited.

President Cal A. Ward left Salina Sunday, May 17, to attend this meeting.

O'Neal declares there is an alliance of other groups to destroy the administration's cooperative marketing program. Apparently he refers to the grain and cotton trades and other business interests which have insisted that the cooperative marketing methods fostered by the farm board have been in effect putting the government in business in opposition to private initiative.

J. R. CALLAHAN
President Illinois Farmers Union

CALLAHAN A REAL "DIRT FARMER"

Cooperative Marketing Has Always Been the Outstanding Slogan for Joseph R. Callahan, President Farmers Union of Illinois

COMMON SENSE A BIG ASSET

Mr. Joseph R. Callahan, President of the Farmers Union of Illinois is a real "dirt" farmer, as that term has come to be used in distinguishing a bonafide farmer from the other kind.

He successfully operates a three hundred and sixty acre farm at Milford in Iroquois county where he has a very fine herd of Jersey cattle and one of the best herds of Chester White hogs in the U. S. A. He is one of the big exhibitors at State and National shows and has taken the prize at half a dozen State Fairs.

He was born on May 30th, 1892 in the same locality in which he now lives and farms. Upon becoming of school age he attended rural schools until 1902 after which date he only received three months schooling out of the year. In 1908 he entered the high school at Stockland, Illinois spending three years there graduating the fourth year from Milford high school in 1912.

From 1912 to 1918 he operated a farm on his own account.

From that time on, farming was a life job with him, except for an interval from 1918 to 1919 when he entered the military service of his country in the artillery division.

His passion for education led him to take up correspondence courses together with a short course at the State University.

Mr. Callahan has always been active with group organizations of his fellow farmers in Iroquois county and has always responded to the call of duty when his fellow farmers drafted him as a leader.

Coperative Marketing has always been the outstanding slogan with Mr.

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PLAN TO ATTEND SPRING MEETING OF FARMERS UNION MANAGERS' ASS'N

KANSAS CITY, Mo., May 18th.—The Spring meeting of the Farmers Union Managers' Association will be held here May 27th and May 28th.

Among other especially interesting features, Mr. A. W. Ricker, Editor of the Farmers Union Herald, St. Paul, Minnesota, will speak on Wednesday, May 27th, at 1:30 p. m., on "The Program of the Farmers National Grain Corporation".

A very worth while program has been planned and the usual entertainment features have not been neglected. Special mention should be made of the annual ball game between the Managers and the office forces of the Farmers Union business organizations, which will be played at 2:30 P. M. May 28th at Fairmount Park, and the banquet following the game, at the same place.

The complete program is printed on page 4.

The Farmer Should Love the Agricultural Marketing Act Because of the Enemies It Has Made

The Kansas Grain Dealers' Association Has Just Finished a Two Days' Meeting at Salina, and They Seemed to Be Very Much Excited About the Agricultural Marketing Act and the Federal Farm Board

By A. M. Kinney

Of course, this is not news to the farmers of Kansas. They have always been against every proposal advanced in the interests of farmers and farmers' companies. These people make their living by taking a toll from the sale of farmers' products and, naturally, they are very unwilling to lose the profit from the farmers' business.

The intention of the Agricultural Marketing Act is to aid the farmer in getting control of the marketing machinery used in marketing his products. This, of course, does not appeal to the old-line grain dealer.

Before the farmer should discredit the Agricultural Marketing Act and the Federal Farm Board, thereby lining up with those interests which he has been supporting all these years, he should ask himself this question: "Which side is my bread and butter on?"

Mr. E. J. Smiley and the group of grain dealers of which he is Secretary, are using plenty of camouflage to obscure the real meaning of the Agrcultural Marketing Act. In making statements that it is a failure, they base their statements upon the Farm Board's suspending stabilization operations.

These were never intended as a permanent program, to be followed out year after year in taking care of the enormous surplus of wheat, which is accumulating, but is only an emergency program.

The Agricultural Marketing Act is exactly what its name implies. It is intended only to help build farmer-owned and farmer-controlled national marketing organizations, which will market the farmer's products in as nearly a direct line as possible, from the producer to the consumer.

We are repeating a part of an editorial which appeared a short time ago in our paper, just to bring to the attention of the farmer once more, who these people are, who are so much opposed to the Marketing Act:

The Kansas Grain Dealers' Association, the organization of which Mr. Smiley is Secretary, is composed of the men who compelled the farmers of Kansas, as a measure of self protection, to organize their local cooperative elevators. Naturally, these men are opposed to the Agricultural Marketing Act, and Mr. Smiley, as the paid officer of this Association, would not be earning his salary if he did not take up the cudgels against the Agricultural Marketing Act, because this act will revolutionize the handling of grain.

In one of the Year-Books of the State Board of Agriculture, published a few years ago, Mr. Theodore D. Hammatt, special assistant secretary of the State Board of Agriculture, has this to say about the reasons which compelled the farmer to get into the grain business:

"The country elevators, which serve as the initial market for grain, and which collect and temporarily store the deliveries by wagon of the individual farmer were in the hands of the regular grain dealers, many of them under control of line elevator companies. In the early days although these elevators performed an important function in grain marketing, they were often rapacious in their dealings with the farmers, from whom they purchased their grain. They frequently manipulated prices to suit themselves. If they offered what were ostensibly fair prices, they were only too likely to under-weigh or under-grade the grain, or to dock unfairly for dirt or seed. Competition was stifled by the erection of but one elevator at a shipping point or price agreements, if there were a number. STATE GRAIN DEALER'S ASSOCIATIONS, WHILE IN SOME MEASURE ENFORCING HONEST TRADE PRACTICES BETWEEN THEIR MEMBERS, WERE NOT ACTIVE IN SECURING FAIR DEALINGS WITH THE GROWER.

"When the farmers determined to enter the field of marketing for themselves, they were beset with many difficulties. In the first place, it was difficult to procure trackage sites for their elevators and when they did procure sites and build elevators, every possible device of destructive competition was brought into play by the REGULAR DEALERS to wreck their enterprises before they could get well started.

"Influence with railroads secured an unfair distribution of cars, temporary overbidding was indulged in, the credit of farmers' companies was attacked, dissension among their stockholders was encouraged, their consignments to commission firms were at times sold to some 'good fellow' below the market and receivers at primary markets were blackmailed into receiving shipments from REGULAR DEALERS only."

ACTIVE IN NEW NATIONAL COMMITTEE OF FARM ORGANIZATIONS

Above is a snap-shot of Cal A. Ward, President of the Kansas Farmers Union; J. S. Jones, of the Minnesota Farm Bureau and W. H. Settle, of Indiana, taken as they were reading over the Constitution and by-laws of the new National Committee of Farm Organizations, which was formed recently at Des Moines, Iowa.

President Ward has been active in recent sessions of this Committee, which includes a representation of some 400,000 organized farmers, and has been appointed Chairman of the Legislative Committee. In addition, he was a member of the committee which framed the Constitution and by-laws for the new national organization.

W. H. Settle is vice-president of the National Committee of Farm Organizations, and J. S. Jones is a member of the Legislative Committee.

ALLEGED REPORT OF GRAIN DEALERS' MEETING MAY 12-13

The grain men of Kansas held council one day,
For their tribe was showing some signs of decay;
And also, the matter of farmers' relief,
Was causing these gamblers and traders some grief.

Their scribe had sent out loud calls of distress,
For their business was in a terrible mess;
The farmers were shipping their grain to themselves;
And the business of grain men was laid on the shelves.

They cussed out the Farm Board, they voted true bills,
'Gainst Cooperation, the cause of their ills.
They ranted and raved in language that burns,
About Government's right to aid farmers' concerns.

Their scribe then arose and said, "It is a fact,
The cause of our woe is the Marketing Act;
This socialist, Bolshevik law must be slain,
For our right is divine to handle the grain."

So they passed resolutions demanding repeal;
And made an impassioned, heartrending appeal,
To all men who lived on the profits they made
From the business of farmers, to come to their aid.

Their meeting was ended in sadness and gloom,
For no words of cheer had been heard in the room;
They saw the handwriting quite plain on the wall;
"The Marketing Act spells the grain man's downfall."

A. M. KINNEY.

UNION OIL TO BROADCAST MAY 22ND.

Mr. Howard Cowden, President Union Oil Company, North Kansas City, Missouri, will have charge of this week's broadcast of Farmers Union Hour, which will be heard from station WIBW, Topeka, at 7:30 o'clock, Friday night, May 22nd.

R. J. Ackley of Garden City Kansas, will be the principal speaker on the program.

This feature's usual period is from 8 to 8:30, but because of President Hoover's Red Cross speech which is being broadcast over the National chain at 8 o'clock, Farmers' Union hour has been scheduled this week from 7:30 to 8 o'clock. Next week's program will be heard at the usual time.

STONE REJECTS A WHEAT PLAN

Impossible to Enroll Producers Into Surplus Control Association, He Says

UP TO FARMER, NOW

WASHINGTON, May14—A change of policy on acreage reduction, ranking in importance next to the recent announcement by James C. Stone, the farm board chairman, there would be no stabilization operations in the 1931 crop, was indicated in a letter made public today.

Writing to F. J. Wilmer, state senator of Rosalia, Wash., rejecting his plan of withholding a part of the new wheat crop by a contract signed by 75 per cent of the growers to sell later in the foreign markets, Stone declared:

"It is not practical or economically desirable to obtain adherence to a uniform plan of acreage reduction."

This was the position taken last summer by the Western Kansas farmers who insisted that those raising low cost wheat should not be required to reduce acreage to the same extent as farmers growing wheat further east on higher priced land.

Alexander Legge, former chairman of the farm board, who carried the acreage reduction fight to the middle West, advocated a general 10 per cent reduction. Ultimately he desired a 20 per cent reduction to bring this country's production to a domestic basis so as to cause the 42-cent tariff to apply. The percentage of acreage reduction was to be the same throughout the wheat producing areas.

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STATE CONVENTION TO BE HELD AT BELOIT

The state convention of the Farmers Union of Kansas, will be held during the latter part of October, at Beloit, Kansas.

CHEAP GASOLINE IS CAUSED BY COOPERATIVES

Radio Talk by A. W. Gale, Chillicothe, Mo., Over WIBW, Topeka, May 1st

Introduction of New "Blue Gasoline" by Standard Oil Company, Is a Declaration of War

I am a Missouri farmer, and a consumer of petroleum products. A very large portion of my audience tonight is Kansas farmers, but we have a common interest in the cooperative purchasing of petroleum products. There are no state lines in this important phase of cooperation. The cooperative purchasing of gasoline and oil affords an opportunity for all of us to walk together. This includes farmers in many hundreds of territorities throughout the midwest and it does not matter whether they are members of the Farmers Union, the Farm Bureau, The Farmers Equity Union, or whether they are members of any farm organization.

As a member of the Board of Directors of the Union Oil Company (Cooperative) it is my privilege and pleasure, to work with twelve outstanding Cooperative leaders. They represent several leading farm organizations, and we all work together in perfect harmony. Four of these gentlemen are from your splendid state and we are proud of the fine representation we have on our Board from the Cooperative Leadership of Kansas.

The Cooperative Oil movement has grown ravidly. Not only in Kansas, which is one of the leading Cooperative Oil states in the country, but in many other states.

Farmers did not begin organizing cooperative companies to get in the oil business, but to put themselves in position to reduce the cost of gasoline and oil. When they entered the field the margin between retail and wholesale prices was extremely large. There was keen competition among the old line companies for volume, and in their eagerness to sell every gallon possible, an over-built marketing machine sprang up. The many service stations, along any leading highway, and the large number of bulk stations throughout the country is proof of this. Farmers had been paying in too high prices for petroleum products. It was to pool their volume and thereby save money, that farmers started organizing cooperative oil companies.

It seems that at first the major companies considered the Cooperatives merely as a temporary thing. To their apparent surprise the movement has grown by "leaps and bounds" until the cooperative oil map is literally dotted with hundreds of farmer-owned cooperative oil stations.

A very large volume of petroleum products is today being handled through cooperative oil companies which have saved millions of dollars for their members. Every dollar saved by Cooperatives for farmers

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An Appeal to Loyalty

WHAT DOES THE FARMERS UNION MEAN?

The Farmers Union is outstanding in Kansas and in America. Its influence toward better agricultural conditions is felt everywhere. On the forward march toward accomplishment, our progress stands out preeminent.

Agriculture will be elevated and saved in comparison to our loyalty to our organization.

In Kansas, some eight hundred Farmers Union locals are carrying on. Should the membership of all these locals mobilize in one body, we would have an army of from fifteen to twenty thousand men, to say nothing of about an equal number of women and thousands of boys and girls.

The set up of the Kansas Farmers Union provides that annual dues of $2.75 shall be paid each year.

It takes money to run our great organization. But from a comparative standpoint, we pay materially less in annual dues, than most any other farm, labor, or business organization.

The state organization retains only a part of the annual dues. It is divided as follows: Seventy-five cents to the publication of our farm paper, seventy-five cents to the maintenance of state office, eighty cents to each local, twenty cents to the County organization and twenty five cents to the national organization.

Local Secretaries should collect $2.75 per member, and remit $1.95 to the State Office.

One can see clearly that in our educational program, the state organization is restricted within certain limits, as only seventy five cents out of each member's dues goes to the state organization.

MANY MEMBERS' DUES STILL UNPAID

These are hard times. Your state officials fully realize the fact. Farm commodity prices are at tragically low levels. Taxes and farm operation costs remain high, but all are agreed that we must strike the iron, when it is hot, and IT'S HOT, NOW!

Cooperative marketing sponsored by farm organizations, has made great inroads in the old, obsolete gambling methods of marketing. The enemy is fleeing and the victory will not be won, until the farmers of this country are in control of their own program, including cooperative marketing. It may take some planning, self denial and sacrifice but you are supporting a worth while program, by belonging to the Farmers Union. So, PAY YOUR DUES, NOW!

LOCAL OFFICERS PLAN A DRIVE

Many local secretaries have already collected, in full, from their membership. Many more have collected in part and we are sorry to report, that some have collected nothing.

You are urged to hold your local meetings regularly. Designate specificially a committee to assist the local secretary in collecting the dues, at once.

Do team-work and our membership will be held intact and by the thousands of additional, new, farmers coming in, our membership lists will be tremendously increased.

Watch this space for detailed information, and progress each week.

CAL A. WARD.

THE KANSAS UNION FARMER

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A. M. Kinney.....Editor and Manager
Mary Riley.....Assistant Editor

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Notice to Secretaries and Members of Farmers Union of Kansas. We want all the news about the Locals and what you are doing. Send in the news and thereby help to make your official organ a success.

Change of Address—When change of address is ordered, give old as well as new address, and R. F. D.

All copy, with the exception of notices and including advertising, should be in seven days before the date of publication. Notices of meetings can be handled up until noon Saturday on the week preceding publication date.

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SALINA, KANSAS, THURSDAY, MAY 21, 1931

SECRETARY KINNEY REPLIES TO A WALLACE EDITORIAL

May 15, 1931.

Mr. Henry A. Wallace, Editor
Wallace's Farmer,
Des Moines, Iowa.

My Dear Sir:

In an editorial in your paper dated May 16 you speak of the split of the Corn Belt Federation. You make a statement "there will be a tendency for the National Committee of Farm Organizations to fight for Hoover and the Farm Board." I do not believe you have the exact picture of what occurred at Des Moines.

This new National Committee of Farm Organizations does not hold any brief for Herbert Hoover and the Republican party. We did object, however, to having our organizations tangled up in a political campaign of any nature. The fact is, that the organizations represented in the new National Committee of Farm Organizations believe the Agricultural Marketing Act has been of a great deal of benefit to American farmers. We object to its repeal at the present time or amendments to it offered by its enemies. While we do not believe it is perfect, we believe it can be amended some time in the future by its friends so as to make it more effective.

We believe the organization which we set up at Des Moines will have a much larger sphere of action than the old Corn Belt Federation. Many farm organizations would not affiliate with the Corn Belt Federation because of the fact that its leadership has always been politicially minded. We believe the farm organizations should be in a position to go to either party in power and demand legislation in favor of agriculture.

It was evident from the time the gavel fell in the last Corn Belt Federation meeting at Des Moines that Mr. Hirth and the group he is associated with were determined to rule or ruin the Federation. The tactics employed by Mr. Hirth certainly did not tend to promote harmony at this meeting.

I would appreciate hearing from you at your convenience regarding this.

Very truly yours,
A. M. KINNEY.

RAILROADS DEMAND MORE FOR HAULING WHEAT THAN FARMERS GET FOR RAISING IT

Not satisfied with a 50-50 break, the railroads of the country are demanding that they receive actually more for hauling wheat than the farmer gets for growing it.

Records in the offices of the Kansas State Public Service Commission show that right now the railroads are getting 41 cents a bushel for hauling wheat to the Atlantic Seaboard from Kansas.

Based on the present price of July futures, the Kansas farmers will get an average of 38 cents a bushel for their 1931 wheat crop. The market may go up or down from that figure—but not likely much in either direction.

A year ago the interstate commerce commission ordered in reduced grain rates that would make the Kansas to Atlantic freight charge 38 cents a bushel.

The proposed new rates, in other words, would have given the railroads and the wheat grower a 50-50 break.

But the railroads proposed grain rates that would increase the freight rate to the Atlantic to 45½ cents a bushel; they are asking that the 38 cent rate be enjoined in the federal courts, and apparently have held up the new rates at least for a year, if not killed them off altogether.

At the recent hearing before a 3-judge federal court in Chicago, the railroad attorneys declared it the duty of the interstate commerce commission to increase grain—and other—freight rates whenever the railroad earnings fall below the statutory return.

The effect of the contention is just about this. Railroad earnings, the railway executives say, last year were 400 million dollars short. So the grain rates should be increased to make up the 400 million dollars.

Now it so happens that agricultural income last year, according to the preliminary estimates from the U. S. department of agriculture, dropped 2,800 million dollars—from $11,857,000,000 to around $9,000,000,00.

Practically all other incomes dropped also. But in the face of this the railroads insist their rates should be increased, not decreased.

The farmers' income dropped 2,800 million dollars.

The railroads' income dropped 400 million dollars.

Therefore, the railroad attorneys argue, the freight rates on farm products should be increased.

Under the theory advanced by the railroad attorneys in Chicago, the rate on wheat from Kansas to Kansas City would be 183 per cent—not quite double—what it was in 1914. The farmer from all indications will get a little less than half as much for his wheat as he got in 1914.

"Even the rates prescribed by the interstate commerce commission (which the railroads are trying to enjoin) would still leave the railroad charges on a much higher level than either the cost of living generally or the farm commodity prices," Charles W. Steiger, attorney for the Kansas Public Service Commission, points out. "As for the charges the railroads think reasonable, they would—well, they might help force the average reduction the farm board suggests; this in turn would still further decrease railroad revenues, calling for newer and higher rates, a vicious circle indeed."

WHEAT COMPARED TO SILVER

Senator King of Utah proposes to the state department an international agreement for pegging the price of silver for the benefit of world trade. The attention of Senator King and all others who harbor the notion that silver is a dominating factor in the trade of the world is called to a speech before the American Club in Paris recently by T. A. Lebreton, Argentina's ambassador to France, who said:

> It has been known for a long time that the price of wheat, rather than gold, establishes the relationship between all exchange values. It follows, therefore, that if we arrive at a reasonable balance in the world price of wheat, all other economic factors will find their normal level.

The theory thus expressed has this much basis: That the wheat crop of the world is normally worth more than 5 billion dollars, while the total output of silver is worth about 80 million dollars.

BE ON YOUR GUARD

Since the enemies of the Farmers Union are marshalling all their forces to combat the farmers marketing movement, it is equally necessary that our guns be gotten out and the rust rubbed off, and a pouch full of bullets and a flask of powder and a few boxes of caps, for our weapons, compared with those of heavier calibre, are considered clear out of date, and actually worthless, but like the Boers of South Africa fighting the English, when told by a big bully with a big dog all spiked up for fighting, when the Boer's dog looked rather lean and faded, the Englishman remarked, "My dog can whip your dog." The Boer's reply was, "Mebby so, but my dog can fight some!" and before any great headway was made by the English they found the Dutch dog was quite equal, if not superior, to the English bulldog; so that, in that war for gold and diamonds, it cost Johnny Bull something of a fortune, and then had to retire from the field with the Boers still having secured the better end of the bargain. The Boers were not whipped nor even scared, but by contending for an honest cause, secured, if not all they contended for, they were duly recognized as being worthy of more than ordinary attention. Possibly the foes of cooperative marketing think they have the money, and that will buy what they cannot capture by force of a civil revolution. There will be little, or no blood shed but there will be some smoke, for things are getting worse each day that passes.

In the recent meeting of the National Chamber of Commerce, Mr. Couzens did not speak as was first intended, but sent some hot shot into their camp, and some questions they will have to face and answer in their campaign of destruction? This very attitude of big business is the solidifying of the rural sentiment behind the marketing act, and will have the effect of losing much of their cock-sureness. No war or cause has ever been lost where the rural forces have rallied to the support of a cause which was just. Like political campaigns, money will be spent freely, some weak-kneed soldiers will likely sell out and go to the enemy, all for a few pieces of "dirty silver." A real Judas. Can it be there are those among our ranks, or even engaged in the same calling, who can be thus so cheaply purchased? Whose interests are at stake in this mixup? Is it just a part of those who farm, or is it for all? Possibly there are those who think the organized elements in agriculture are working for their own selfish interest. This is not the case, but rather the entire agricultural force shall be benefitted regardless of membership. The outsider is such because of his doubt of anything being gained, or because of the delay in completing the set-up. Every one who is holding aloof, is causing an unnecessary expenditure of money, time, and effort, when if those in doubt would lay aside their suspicions, and sacrifice some of their prejudice, and feel they were helping themselves, as well as their neighbor.

Arkansas City had another destructive fire a few nights ago. They called on Winfield, Ponca City and Newkirk for help. All responded. Just here let me remark the feeling between two of these cities has never been the most cordial; there has always been more or less jealousy existing, yet when an emergency came, all this animus was laid aside and the fire was controlled. One city had no particular interest in the business welfare of the other, but this was put aside and most willing and appreciated strvice rendered. All were fighting a common enemy. This is much of what the organized farmers are doing, and they are broad-minder enough to desire the betterment of those who are seemingly lookers-on, but hesitate to drive in and take the gaff of battle for the welfare of ALL.

We are at a loss to fathom every motive that actuates men; neither can we conceive what inducement we may offer that would exert a compelling influence. There is no higher calling than to be found battling for that supreme principle of justice. That includes the entire human family regardless of race, color or previous condition of servitude.

Back in Revolutionary Days no one hesitated when the welfare of the nation was at stake; they even left their shops or trade to take up arms for justice. One conspicuous farmer, when told of the danger and need of help, stopped in the field, took a horse from his team and was soon hastening to the fray. Others sacrificed the comforts of home and family and put their all behind the most vital cause any nation can confront. And we are quite convinced the present situation calls for every ounce of patriotism, and the rallying of every available man whose interest lies in the preservation of the rural home and other rural institutions, the bulwark of our nation. Greed is now, and has been so long in the saddle it imagines it owns the entire country, and in some sense it looks that way, so the great common herd of the soil, the shops, the mines and profession is needed to call a halt, and raise that standard, "They shall not pass."

Since reading the resolutions of the National Chamebr of Commerce, in which they seem to indorse the cooperative move up to the point where the farmer dumps his grain in the speculator's bin, after which he seems to meet the crowd that wants to control the entire marketing operation. Yes, and hog all the profits, as they accumulate along the way to the consumer. We wonder when and by what authority they were given this inalienable right to assume the exclusive prerogative of controlling the market. The trouble has come about because the farmer, up to late years, conceded all the honesty was inherent in the speculator. But a change has come, and now the producer seems to feel he is entitled to the privilege of taking his own grain clear through to the consumer, and is not only criticized for assuming such an unusual thing, but the speculator is now bent on obliterating the whole push, whipping the entire batch off the map. We want to say they had better be sure to make a clean job of it, else there might be a few live germs missed to give still further trouble.

We are glad to note the militant attitude of our leaders, who are putting up such an array of facts, and accomplishment as to at least halt the hounds on our trail long enough to digest the information handed out to them. But our information mill can grind out quite a batch of food for their digestion, in a short time. Really we wish to give the enemy fair warning that they are starting on a campaign that will cause some of that army to strip their coats, starched colors and shirts possibly, for this is not going to be an exercise, or gymnastic training school. No pink teas or furbelows will find a place, for when it comes to fighting dirt farmers the foe will likely be treated to some things from the farms that will at least offend their olfactories. So we see the National Chamber of Commerce still stands pat as of old. Wise men sometimes change their minds, the other fellows don't—until they butt into something that does not give way, and that's what they are going to meet in this backyard fracas.

F. A. CHAPIN,
Winfield, Kans., Route 4.

The President's Column

By CAL. A. WARD

DO NOT BE MISLED

Politically speaking, all indications point toward the campaign of 1932 being a hot one. Politicians are already beginning to loom up above the horizon. They are sending out feelers and to us, who are promoting a program which is non partisan, all this causes a laugh and is interesting.

The Kansas Farmers Union is not especially interested in politics but we are tremendously concerned about issues, especially as they affect agriculture and the economic conditions of the country.

It's a man's own choosing, whether he wants to be a Republican or a Democrat. The Kansas Farmers Union has always endeavored to stay away from partisan politics. However, there are so many ramifications in the program we are endeavoring to work out, in behalf of helping our members and the farmers of the country, that sometimes we are unjustly accused of being partisan and biased.

It's our purpose to adhere to issues. The Farmers Union, as all of us know, has specialized all of these years, in the cooperative marketing and handling of our farm commodities. We've paid back millions of dollars to the producer through this type of program and saved him many millions more.

Just now, the agricultural marketing act is in the limelight and bitter attacks are hurled at it from all angles. It's too bad that a lot of Democratic leaders and politicins are condemning it, simply becuse it came to us under a Republican regime. This was clearly demonstrated by a few farm leaders at the recent Des Moines meeting. These men were bold in its denunciation, and the general public could readily understand the motives back of it.

In Kansas, I am afraid we have some politicians who are trying to carry water on both shoulders, in their opinions, relative to the first national farm legislation in the history of the country.

Some of these politicians have been asked to come out in the open and state, publicly, where they stand on the marketing act, but, so far, have made no statement. Others, have been "wishy-washy" on this subject and when talking to farmers, indicate they are for it, and, when with certain other interests, indicate that they are in opposition to it. The writer believes in calling a spade, a spade. And we earnestly ask our politicians and political leaders, to come out and state definitely where they stand on this issue.

Possibly, a lot of these gentlemen have never studied the Bill itself and its possibilities. It may be, that some politicians have failed to realize that it is our Bill, regardless of whether the Democrats or Republicans are in power. Should the Democrats win the 1932 national election, they will have the responsibility of selecting the personnel of the Farm Board, itself.

And, again, we invite our political leaders in Kansas to think twice before they speak on this issue. As you study this subject and examine the evidence what credence will be given to the decision of the organized farm groups in Kansas? Do they think that testimony from the following groups will strengthen the case?

Farmers Union
Kansas Farm Bureau
Kansas State Grange
Kansas Cooperative Wheat Marketing Ass'n.
Farmers Cooperative Grain-dealers' Ass'n.
Farmers Cooperative Commission Company.

And many other organized groups of farmers from one end of the state to the other. Let these politicians decide for themselves whether or not these groups who represent the thousands upon thousands of farmers who produce the commodities, know anything about this subject.

These groups have been studying cooperative marketing for years and are standing on the eternal declaration that the man who grows the commodity, should be in a position to have something to say about the price he will receive for it. Cooperative marketing will put him in this position and all the above referred to groups, as well as others, know this quite well.

When any politician comes out and discredits the agricultural marketing act, which is purely a cooperative marketing bill, he strikes at the very heart of the foundations of all the above referred to institutions and we invite, especially, Kansas politicians to PROCEED CAUTIOUSLY, before any attempt is made on their part to disrupt the national legislation which we already have.

The writer and the Kansas Farmers Union has an open mind as to amendments to the Bill. We are perfectly willing and anxious that the Bill be strengthened wherever and in any way possible but again, the Kansas Farm organizations serve notice that they will not stand idly by and see attempts made to have the Bill repealed, or made un-workable.

I hope every man in Kansas who has political aspirations will take warning and among other groups, consult with the representatives of these farm organizations, before getting into too deep water.

The Insurance Corner

By CHARLES A BROOM, Secretary

In checking our loss ratio for the past ten years, we find that the ratio has continually increased, as the following table discloses:

Year 1920	$1200.00 per million insurance in force
Year 1921	$1050.00 per million insurance in force
Year 1922	$1500.00 per million insurance in force
Year 1923	$1100.00 per million insurance in force
Year 1924	$1150.00 per million insurance in force
Year 1925	$1750.00 per million insurance in force
Year 1926	$1125.00 per million insurance in force
Year 1927	$1200.00 per million insurance in force
Year 1928	$1550.00 per million insurance in force
Year 1929	$1575.00 per million insurance in force
Year 1930	$1500.00 ped million insurance in force

While some years have been higher than the past three years, yet it has always been preceeded and relieved by higher years. To put three years like the past three in a bunch can only mean one thing, that at least some of the policy holders are becoming careless or indifferent and the result is bound to be higher rates or less dividends, and either way means increased net cost of your policy. Losses have been very favorable since January 1st of this year until this month, but May so far has been bad. If each one would use just a little more precaution and remove some of the fire hazards from his premises, conditions would be greatly improved. It seems that since times are so hard our members would think of these things and that as a rule the insured loses as much as your company loses. A little more caution could be used to good advantage. Let's all see if it cannot be done.

To the Membership

By John A. Simpson, National Pres.

MUSSOLINI AND ITALY

In the first article of my report on trip to Europe I discussed the proceedings of the Wheat Conference, and I promised that in the next article the subject would be Mussolini and Italy. He is an absolute dictator. The people of Italy do not talk about their king, they talk about Mussolini.

He addressed our conference, which afforded me an opportunity of seeing and hearing him. I also gathered much valuable information concerning what is going on in Italy by talking to Italian citizens, as well as visiting with citizens of other countries who have travelled in Italy many times and for a period covering many years. Out of all this my impression of Mussolini is that he is a man of great personality and strong character. I also believe that he is sincere in desiring to make Italy a strong nation and a good place in which to live.

I do not like the dictator system, but where the dictator has the ability and the desire to do good, there is no other system that equals it for accomplishing great things in a short time. Of course, the dictator business is all bad when the dictator is bad. Even where the dictator is good, there is a weakness in connection with the system that usually shows itself sooner or later. This weakness is the fact that there is no permanency to a dictatorship; when the dictator dies, or otherwise passes out of the picture, there is usually no one to take his place. It is easy to vision what might happen in Italy if Mussolini were suddenly removed by death or other cause.

Italy has been one of the backward nations in education, in industry, in agriculture, in cleanliness, in morals and in numerous other ways. In the few years that Mussolini has been in charge of things, vast improvement has been made in all these respects. They are fast approaching compulsory education, which means they are reducing the percentage of illiteracy. Rules and regulations have been established that have eliminated half the crime of Italy. Government assistance has given industry a stability and prosperity never enjoyed there before.

Italy is different than such countries as Switzerland, France and Denmark in the matter of ownership of agricultural land. In those other countries there is a large percentage of small farmers who own their lands; in Italy a very small percentage, the farms are mostly large landlord estates.

Mussolini is fast bringing about a much better condition on these farms, and especially for the tenants. He requires these landlords to tile, and otherwise improve the farming land. He also requires them to build large apartment houses for their tenants to live in. For years they have lived in hay houses that had no doors or windows, only openings. Many places I saw large estates of a thousand to two thousand acres with what looked like a mansion up in the center of the farm in which the tenants reside.

Many parts of Italy are one big vineyard. From the train for miles you see nothing but grapevines. They are now making these vineyards one big wheat field, as well as a vineyard. They have wheat growing between the rows of grapes.

Italy has no unemployment problem. We were in Naples, Rome, Florence, and Milan. No soup kitchens or bread lines in Italy.

The farmers received for their 1930 crop of wheat a minimum of $1.60 per bushel, and the price varied from that up to $2.00 per bushel, yet bread was cheaper in Italy than it is in this country where the terminal price of wheat is 80c per bushel. Our government could get for our farmers $2.00 per bushel for all the wheat needed for home consumption if they used the same methods that the European countries do, and the government can do it without cost, and it can be done without cost to the consumer of bread. The facts are when wheat was $2.50 per bushel, Chicago basis, bread sold at the same price to the consumer that it sells today when the wheat is 80c per bushel, Chicago basis.

In my next article I shall discuss Denmark.

Don't forget we are nearing the first of July, and each member of the Farmers Union owes it to his organization to make individual effort to have the Local to which he belongs with a membership equal to or greater than it was at the close of last year.

KANSAS UNION FARMER WEEKLY EXCHANGE

If members of the Union have anything to Sell or Exchange, they should advertise in this department. Rate: 5 cents a word per issue. If run 4 times 16c per word for the four issues. Count words in heading, as "For Sale," or "Wanted to Buy," and each initial or figure in the address. Compound words count as two words. CASH MUST ACCOMPANY ORDER—TRY THIS DEPARTMENT—IT WILL PAY YOU.

CLASSIFIED ADVERTISING

SEEDS AND PLANTS

SUMAC or Red Top Cane $1.75 cwt. recleaned, bags free. Special prices in car-lots. Cedar Vale Coop. Co., Cedar Vale, Kans.

FOR SALE—1 LaCrosse 4-bottom tractor plow, 3 braker bottoms extra.—Frank Flaugher, Quinter, Kansas.

ALFALFA SEED

ALFALFA SEED Kansas or Utah grown hardy types $7.00, $9.00, $11.00; Grimm variety alfalfa $12.00, $14.00, $16.00. Sweet clover $4.20, $5.00; Alsike clover $10.50; Red Clover, $10.50 all per bushel of 60 pounds, bags free. Write for samples and prices on other farm seeds. Salina Seed Co., Salina, Kans.

HOGS

O. I. C. HOGS. Peterson and Sons. Osage City, Kansas.

SAY that you saw their advertisement in The Kansas Union Farmer when you write our advertisers. That protects you and helps us.

FRANCE: THE MOST PROSPEROUS NATION

Measured by almost every index, France has stood forth in the past few years as the most prosperous nation in the world. Doctor Julius Klein, Assistant Secretary of Commerce, who has recently made a personal survey of the prospects or American trade overseas, writes in Collier's Weekly: "The material progress of France is one of the outstanding features of the post-war decade. Until recently her unemployment has been practically nil, whereas the jobless armies in America, England, Germany and Italy are counted by millions. Her per capita gold holdings are $67, as against $42 for Switzerland, $39 for Argentina, $34 for the United States."

In iron and steel exports France has stood at the head of the exporting nations. In telegraph wire mileage France is best equipped. Her roads, in proportion to population, are the most adequate on the globe: her improved road mileage per thousand of population is 9.9, whereas that of the United States is 5.1, England 3.9 and Germany 3.

France's well being is conspicuously impressive. "What is the meaning of all this in terms of American interest?" Doctor Klein asks, and answers: "Well, for one thing, Franco-American commercial relationship stands out almost uniquely for the remarkable steadiness of its relative importance to each of the participants. In spite of war and post-war upheavals, trade between the two great republics in terms of its relative importance has been singularly undisturbed.

"Our participation in the buying power of this new France, which has risen with such impressive strength since the war, is well illustrated by the increase in our machinery sales, which are three times what they were before the war."

THE WEEK WITH OUR STATE LEADERS

SALINA, Kans., May 18th—President Cal. A. Ward left yesterday for Chicago, Illinois, where he will attend a meeting of co-operative leaders, which has been called by E. A. O'Neal, newly-elected president of te American Farm Bureau Federation.

Because of this meeting, Mr. Ward was unable to attend several county-wide meetings which were scheduled for this week, and which he had planned to attend.

President Ward will attend a meeting of managers and Boards of Directors of local oil companies affiliated with the Union Oil Company, in Kansas City, on Wednesday, May 20th.

Secretary A. M. Kinney will speak at a Farmers Union Local meeting at Beloit on Wednesday evening, May

KANSAS FARM LAND VALUES REACH NEW LOW LEVELS

The Kansas March 1, 1931 index of farm land values registered a ten-point decline during the twelve-month period ending on that date. The index now stands at 103 per cent of the prewar level according to a report released today by F. K. Reed, Agricultural Statistician for Kansas. This is the first significant change registered since 1925. During the preceding five years including March 1, 1930 this index has shown little change in the general level of Kansas land values each year being 113 per cent of the prewar level (the average values recorded from 1912 to 1914 representing 100 per cent). In 1925 this index registered 115 per cent and in 1920, 151 per cent. This index is based on reports of crop correspondents who report land values prevailing in this locality March 1 each year.

The average value of Kansas farm lands with improvements as reported by crop correspondents March 1, 1931 was $50.00 per acre compared with $62.00 a year earlier, $63.00 in March, 1925 and $80.00 in March, 1920. The average value per acre of land without improvements being $38.00 March 1931, $49.00 a year earlier, $49.00 in March, 1925 and $65.00 in March, 1920.

The principal causes of the decline in values are the generally lower level of all commodity prices, lower levels of prices received for agricultural products compared with a year ago, the world-wide depression, and the influence of the 1930 drouth on agricultural production,

EARLY WHEAT FIELDS HEAD

However, Ten More Days Will Be Needed for Bulk of Crop

WICHITA, Kan., May 14—A few early fields of wheat are beginning to head out in the southern part of Kansas, while the bulk of the crop in this section probably will be headed in ten more days, according to J. D. Montague, Sedgwick County agent. On the whole, wheat is in unusually fine condition throughout this area.

Junior Cooperators by Aunt Patience

HOW TO BECOME A MEMBER OF THIS DEPARTMENT

Any boy or girl between the ages of six and sixteen, whose father is a member in good standing of the Farmers' Union, who writes a letter for publication, can be a member of this department, and is entitled to a pin. In order to receive a book, he must signify his intentions to study the lessons and send them in. We cannot send out books to those who do not intend to send their lessons. The address to which all Juniors should send their letters is: Aunt Patience in care of the KANSAS UNION FARMER, Salina, Kansas.

MAY LESSON

Dear Junior Cooperators:—

I think you will all be ready for a lesson soon now as all the rural grade schools have closed, and the Highs and Grades in the towns are nearing the finish. My, wouldn't it be fine if we all could meet some where for a big picnic. I imagine that we would find a lot of things to talk over and a lot of interesting games to play, but of course that would be out of the question now but some day in the future, while some of you are still Juniors, that very thing might be arranged.

I came across a little article the other day, that brought to mind the Juniors, and the great work before them, and the things they might accomplish with the right attitude of mind. We may never be able to all know each, or the longings or desires of the heart of each of us, but there is a little verse that goes something like this:

"This learned I from the shadow of a tree
Which to and fro did sway upon my wall,
Our influence, our shadow selves, may fall
Where we can never be."

And so a great forceful membership of Juniors, with the same purpose in mind and the desire to do, may exert a more potent influence on the future of the Farmers Union than we can realize.

I want to tell you the story of the two trees, and their different way of thinking, if a tree can be said to think.

"A little tree, short, but self satisfied
Glanced toward the ground, then tossed its head and cried, 'Behold, how tall I am, how far the earth!'
And boasting thus, it swayed in scornful mirth.

The tallest pine tree in the forest raised its head towards heaven, and sighehd the while it gazed: 'Alas, how small I am, and the great skies how far, what years of space 'twixt me and yonder star!' "

Our height depends on what we measure by: If up from earth, or downward from the sky.

And so, Juniors, we must begin by doing the little things at hand, and instead of looking downward to see the results of our efforts, look upward and afar to see the goal that is always in the distance. When we have made our last goal and feel satisfied then is the time that we are of no account in the world. You must save patience, we can see the top rung of a ladder from the bottom, but we must take the rungs step by step, ere we reach the top. And this doing of the Junior lessons, writing the essays, and all Aunt Patience asks of us, also the Junior instructor, are just rungs in the ladder of Junior Cooperation, and each rung attained will let us see a bit farther, and when we at least reach the top rung of Junior Cooperation, then we will be ready to step on the bottom rung of the Farmers Union proper, and will be fitted to avoid the mistakes that our fathers and mothers have made in cooerative effort.

We will have the results of the essay contest soon now. This is the May lesson following, let every Junior do his best, and do the lesson and send it in. The Junior Instructor wants to grade them as they come in this year, so that there will not be so many piled up at the end of the year.

Very sincerely,
Your Junior Instructor.

Things to be remembered:—

WE MAY SUCCEED—

If we think we can, but never if we think we can't.

If we make enemies of other people but never if we are our own enemy.

In fooling ourselves, but never in deceiving God.

In fooling the teacher, but never in fooling Father Time.

If we can have good luck, but never if we have no respect for our own word.

If we get into the right town, but never until we get into the right state of mind.

At big things, but never until we have succeeded at little things.

Copy these in your scrap book, in things to be remembered, also include them in the lesson to be graded, I want to know that you will really remember them.

Here is a nature story that you will find interesting:

TAGGING SWIFTS

By Paul Severance

Seventeen thousand chimney swifts were trapped and neatly banded last October by professors and students of the University of Chattanooga in east Tennessee. Seven thousand of them were caught in one night in a single chimney. The university has established an official bird-banding station, one of many that are being established in various States, authorized by the Bureau of Biological Survey at Washington, and has undertaken a part of the huge task of banding the wild birds of America, to aid in learning habits of migration and whether the various species are helpful or harmful to crops or man.

Banding swifts, because they may be captured in such great numbers and because their habits are so unusual, is one of the most interesting assignments that has been given these stations. Great armies of these little nomads swarm southward in the fall and have long been a source of curious interest to city dwellers who watch them circling above some towering chimney and diving in.

The swifts really enter the chimneys in comparatively small detachments, a few hundred at a time, while the others continue to circle above and wait for each division to place itself. Those that go in first flutter to the bottom of the chimney and line themselves about the walls. The feathery part of the tail does not extend to the tip where a sharp quill-point protrudes. The swift sticks these quills into the soot-lined wall and literally sits down on his own tail. Circle after circle they form in this manner, one bird just above another, like shingles on a buildings, with the wings of the bird overlapping the head of the bird just below.

The swifts are captured by placing a cage over the top of the chimney after the birds have gone to roost for the night. The only outlet from this cage is a chute that runs down the outside of the chimney into another cage below. At dawn when the swifts emerge they flutter down this chute into the lower cage, where the busy workers catch them one by one and snap a tiny aluminum band, each bearing a serial number, about a leg. The bird is then released.

The great thrill comes when a bird is caught that has been banded previously in Canada, perhaps, or South America. No one knows positively where these millions of swifts spend their winters. The theory is that they inhabit the craters of extinct equatorial volcanoes, lining the crater walls by night and flying in huge swarms by day to feast on the bountiful supply of flying tropical insects. Birds banded in Canada have been recaptured in Haiti and in Mexico, so it is known that they cross large bodies of water in their flights. They very seldom alight except at night or when they nest in the spring. They catch their food on the wing and even drink without pausing, by swooping down to the surface of a pool or stream and dipping up a swallow as they fly. Formerly they roosted in hollow trees. But hollow trees are scarce and civilization has supplied a convenient substitute that the swifts have readily adopted. These sharp-eyed little birds weigh just one ounce full-feathered. It is interesting to learn that though they nest in soot-lined chimneys they are very clean. Students who have worked for hours banding these birds have been surprised to find that their hands remained unsoiled.

Tell in your own words the story of the Chimney Swifts.

What method is used to capture them?

Why do they wish to capture them?

How far away from place of banding, have some of the Swifts been captured?

What can you say as to the size of the birds?

Would you think they would be dirty having roosted in a sooty chimney? Are they?

What is peculiar about their tail feathers? For what do they use the quill?

Where is it supposed that the Swifts spend their winters?

How do they obtain food and drink?

Do you think them a very interesting bird?

Can you tell me anything about the Chimney Swift that is not contained in this article?

Here is another little story to illustrate the power of growth:

"Near the city of Hanover, Germany, in an old cemetery, stands the tomb of a German princess.

"All her lifetime she was an 'Unbeliever'. She had no faith in God and no faith in a future life. When she died a huge block of granite was placed over her grave and by her order was inscribed with these words:

"This Tomb, purchased for all eternity, shall never be opened."

For years it remained as it was placed, and then a remarkable thing happened. A little tree took root under the stone and began to grow. It grew and grew, and finally burst the rock into two parts, forcing its way up and out by the very strength of the life within it. And today the tree stands, growing up between the two broken pieces of granite, sheltered and protected by them. And standing there it says to us that difficulties which seem insurmountable can be conquered if we only continue to grow upward towards the sky.

Those who have been at Millhurst may remember the little trees that are growing right out of the sandstone cliff. It does not matter where they started or how many things seemed in the way of their growing. Some of them come out from under a shelf of rock and curl around the edge, clinging close—others have rooted in the side of the cliff and have struggled through a network of vines that covers the surface. But all of the little trees, no matter where they started or how many obstacles were in the way, are growing straight up towards the sky! And that is the simple secret of growing. It is truly reaching towards the best.

Juniors when we first started the Junior page we had a very, very small enrollment, now we have some six hundred, are we growihg, shall we keep on growing, and shall it be upward towards the best?

QUESTIONS

Please tell in your own words the story of the little tree that broke in pieces the huge granite.

Could you take a piece of the granite and destroy the tree? Then how could the little tree grow through the rock?

Then if the life in the tree could break the granite, could not a spirit of determination and the will to grow upward, build the biggest organization of Juniors that the world has yet seen?

Tell me what you think might be accomplished if everybody could get the cooperative spirit, or mind.

Juniors, be sure that you place on each lesson your name and age that I may grade you accordingly. I believe all the Juniors, with a little help from parents can do this lesson. And I believe next year, instead of grading you together, I will grade the sixth grade and over together and below that grade as one unit so there will be two sets of prizes for next year. Now let's see how many can do all the lessons.

Attention Juniors. In next month's lesson we will have some questions from the Farmer's Union paper. So begin saving them, and in each lesson from now on we will have questions from the paper.

Mary Campbell,
Junior Instructor

Tescott, Kans., April 29, 1931.

Dear Aunt Patience: Well, I suppose you think I've forgotten you? Well, don't worry, I haven't anyway. You see I have to review for the eighth grade county examinations and I hadn't time to write my essay. Now that that is over I haven't very much to do so I am writing my essay. It wasn't very hard to do as I wrote mine tonight while waiting for mamma to come from milking. You see I can't write very straight any time, and when I haven't any lines I write down hill. Ha, ha. As I haven't written for quite a while I have a lot to say. My school was out April 16. It was supposed to be out the 17th but on account of the death of our mail carrier it was out the 16th.

A girl friend of mine and myself sung the "Junior Song" at a program at the Farmers Union meeting, we were going to sing another one of the Farmers Union songs but the other girl lost her song.

We have five little pigs, three little kittens, and two hundred forty little chicks. Mamma also has five larger chicks that are older than the others. I went to play with my girl friend today. Her name is Barbara Strait, she has a brother, his name is Lyle Strait. I would like to have them join but their father doesn't belong to the Farmers Union. I would have my sister join but she is sixteen. Well, as my letter is getting long, I had better close.

As ever, your friend,
Virginia Gabelman.

P. S.: Say, when are you going to put your picture in the paper? I will send you my picture if you will send me yours. I'll send you the picture of me and my little dog. You will perhaps think I am a boy because I have overalls on. Goodbye.

Dear Virginia: I think it's hard to write straight without lines to help, too. I'd like to have heard you sing the "Junior Song"—did everyone like it? Tell Barbara and Lyle that they can join, if their father will subscribe for the Kansas Union Farmer so they can get the lessons and read the letters. The price is $1.00 a year. Do send me your picture—I'm going to try to put my picture in the paper soon.

Aunt Patience.

—o—

Erie, Kans., April 20, 1931.

Dear Aunt Patience: I'm 11 years old. My father is a member of the Farmers Union. I would like to be a member of the club. I intend to send in my lessons. Will you please send me a book and pin? I read the letters that are in the Farmers Union paper.

Yours truly,
Gene Franklin, Rt. 1.

Dear Gene: I'm so glad you wish to join our Club—I'll send your book and pin this week. Please write me again, and give your birthday date. Aunt Patience.

—o—

Erie, Kans., April 20, 1931.

Dear Aunt Patience: I am 8 years old. My father belongs to the Farmers Union. I would like to be a member of the club. Please send me a book and pin. I will get my lessons. Please send me the book and pin.

Yours truly,
Junior Franklin, Rt. 1.

Dear Junior: We're glad you're joining the Club and I'll send you your book and pin very soon. Write and tell us yor birthday date. Aunt Patience.

—o—

Toronto, Kans., April 25, 1931.

Dear Aunt Patience: I am in the eighth grade and am thirteen years old. I hope to graduate this year. I wish to join the Farmers Union club. Will you please send a book and pin to me? Respectfully yours,
Margaret Kirby.

Dear Margaret: Welcome to our Club! Your book and pin will be sent this week—we're having a lesson today, too—be sure to save it and send it in. Write us and tell us your birthday date.

Aunt Patience.

—o—

1930 GASOLINE TAX $494,683,410; ALL STATES LEVY ON MOTOR FUEL

The gasoline tax yielded a net revenue of $494,683,410 in 1930 and nearly fifteen billion gallons of gasoline were used by the motor vehicles of the United States, according to reports received by the Bureau of Public Roads of the U. S. Department of Agriculture from State agencies.

As compared with 1929, the tax revenue increased 14.6 per cent and the consumption of gasoline increased 3 1-2 per cent in spite of the fact that there was no increase in the total number of motor vehicles. The average consumption per vehicle was 556 gallons in 1930 as compared with 538 gallons in 1929.

A gasoline tax was imposed in all the States, the rate ranging from 2 to 6 cents per gallon. The average rate was 3.35 cents per gallon. The net revenue of $494,683,410 was allocated as follows: $1,102,187 for collection expenses; $338,927,564 for State highways; $96,225,637 for local roads; $20,869,901 for State highway bond payments; $10,179,135 for local road bond payments, $11,842,930 for city streets; $13,404,200 for schools, and $2,131,856 for miscellaneous expenditures.

COOPERATIVE OIL NEWS

HOWARD A. COWDEN, President Union Oil Company

COOPERATIVE OIL "IN THE AIR"

An airplane circus with Cooperative oil and gasoline may perhaps be a bit unusual. The Cooperative Oil Company at Garden City, Kansas, however, has a reputation for taking the lead, and it is quite natural therefore that they would see that the planes in their air circus were supplied with Union Certified.

One observer in the crowd, who closely watched the apparently perfect performance of the planes made the remark, "Anyone who doubts the quality of Union Certified should attend this show and see the performance of Cooperative gasoline and oil in the air."

These planes used the same quality of gasoline and motor oil which the Cooperative Oil Company supplies their farmer members for use in their tractors. The large volume which the company has handled is conclusive proof that farmers in large numbers in the Garden City territory have proved to themselves that it pays to buy Quality products. Through the Union Company (Cooperative) North Kansas City, Mo., these farmers along with 100,000 others are manufacturing their own oils and are building enough quality into them to stand any test—even "In The Air".

COOPERATIVE OIL "ON THE AIR"

Oil cooperation is quite up-to-date—Cooperatives find that it pays to broadcast what they accomplish by working together in the purchasing of gasoline and oil. During recent weeks the Union Oil Company, in cooperation with the Kansas Farmers Union, has made a number of broadcasts over station WIBW, Topeka, Kansas.

Just recently the Union Oil Company has made arrangements to make regular broadcasts over station KGIZ (1500 Kilocycles) Grant City, Missouri. It will pay farmers who use gasoline and oil (and it would be hard to find one who didn't) to tune in and listen to these Cooperative programs and announcements, and get first hand information how you can save money by cooperating.

A. W. Gale, secretary Consumers Oil Company, Chillicothe, Missouri, and a member of the Union Oil board, made a stirring address over WIBW May 1st. In discussing the tactics of the old-line companies, Mr. Gale pointed out the necessity for local Cooperatives to build their own national organization. He said, "If it were the task of the Major companies to 'squeeze' us out one at a time, it would be easy, but with the local companies all working together, we can form a 'Major' able to cope with any situation."

"INDEPENDENTS IN A 'PICKLEMENT' "

I attended a state-wide convention of about 500 Independent Oil Men recently. Admittedly, they are "up in the air" over the introduction of the cheap "blue" gasoline. It has placed them in an "embarrassing picklement" and they "know not which way to turn". Each one seemed to have a different opinion about dealing with the new situation.

To me this utter lack of leadership among the small Independents was pitiful. If they would adopt a policy and stand shoulder-to-shoulder, they could be a great power. But without leadership and cooperation among themselves, they are powerless. Many of these Independents have been in business for a long period of years, yet working separately they are still weak. They could be a giant by cooperating.

Is not the same thing true of Cooperative Oil Companies? The Cooperative standing alone is at the mercy of those who control the policies of the so-called Major Companies. United, Cooperatives can form a "major" able to cope with any situation.

Will we as Cooperatives, find ourselves weak and helpless working alone as are the Independents—or, will we carry Cooperation beyond the local community and build a National organization "Of, By, and For Farmers." The opportunity is here. Shall we sit idly by until the clanking chains have been forged for the local Cooperatives? Or, shall we unite and in doing so make each local company as strong as the whole group? Even as "the strength of the wolf is the pack" each local company is as strong as the central cooperative of which they become a part.

There are more than one hundred thousand farmers who prefer "hanging together" to "hanging separately"—that's why they are building the Union Oil Company (Cooperative). Let's make it "One Million Strong"!

HOWARD A. COWDEN.

One of the frequent visitors of the Union Oil Company is T. G. Ramsay, Manager of the Farmers Union Oil Company, Ottawa, Kansas. Although he is Manager of the company, Mr. Ramsay is "just one of the boys". He usually comes in on a truck and takes back with him a load of Union Certified. He is one of the "big reasons" behind the success of the company at Ottawa.

The Vacuum Oil Company (Standard owned) paid dividends for the first quarter of this year of just one-half the rate they paid a year ago.

GOOD FOR MAJORITY

Reports show that more than 25% of the total national income goes to about 10% of the American population, ten of these averaging nearly nine million dollars income yearly. Some three million farmers average $537.00 per year. Cooperative oil companies afford one way to keep more money at home, and in the community where it will do the most good, rather than to make the "wealthy wealthier" and the "poor, poorer", by patronizing one of the big "old line" companies.

BIG VOLUME FOR LOCAL COMPANIES

A report from the Union Oil Company (Cooperative) North Kansas City, Mo., shows that many of their member companies are enjoying a splendid increase in sales of Union Certified oils and greases. The Consumers Oil Company, Maryville, Missouri, has just placed an order for their second carload this season. The Equity Cooperative Oil Company at Yuma, Colorado, has ordered three cars within the last five months, or a total of 11,224 gallons. The Cooperative Oil Company at Garden City, Kansas, has been shipped a second car. The Farmers Union Cooperative Association at Beloit, which recently purchased three bulk stations, has received a carload at each station. The Sanborn County Farmers Union Oil Company, Woonsocket, South Dakota, ordered their first car in February and have just been shipped their second car.

The manager of one Cooperative Oil Company recently made the statement, "We do not lose any customers on Union Certified. Once they use it we count on them as being regular customers, for it gives universal satisfaction because of the very high quality.

The Farmers Union Cooperative Elevator at Kirwin, Kansas, recently purchased to take care of an increase in sales, a 17,000 gallon horizontal storage tank, which they will add to their bulk station equipment. The Farmers Cooperative Association at Morland, Kansas has just purchased a 12,000 gallon horizontal tank to be shipped immediately.

The Union Oil Company reports that many of their accounts show a substantial increase in volume over what they purchased for a corresponding period a year ago.

DEMAND FOR PORK PRODUCTS UNCHANGED

Little evidence of improvement in either the domestic or foreign demand for American pork products is seen by the Bureau of Agricultural Economics in its report on world hog and pork prospects, issued today by the U. S. Department of Agriculture.

"American market supplies of hogs the first seven months of the current hog marketing year," says the bureau, "were somewhat less than those of last season in the same period, although they were larger from January to April. Indications are that for the next five months hog slaughter in the United States will be less than last year.

"FARMER INSURANCE AT FARMER COST!"

That is the motto of this farmer-owned and farmer-controlled Life Company, whose insurance is sold only to farmers and whose resources are dedicated to the financial betterment of farmer policy holders.

Why not become a practical cooperator today by protecting your estate with a policy in this company? Write or call at the home offices. It is a pleasure to help you.

Farmers Union Mutual Life Insurance Company

706 Grand Ave. Des Moines, Iowa

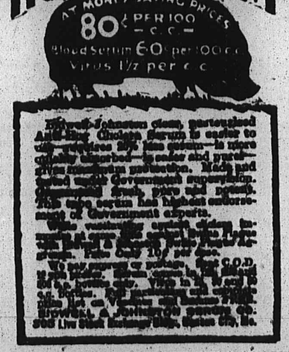
CLEAR-CONCENTRATED HOG SERUM

AT MONEY SAVING PRICES

80¢ PER 100 — CC —

Blood Serum 60 per 100 CC

Virus 1½ per CC



WE MANUFACTURE—

Farmers Union Standardized Accounting Forms

Approved by Farmers Union Auditing Association

Grain Checks, Scale Tickets, Stationery, Office Equipment Printing

The Consolidated

Salina, Kansas

Protect Your Home and Other Property

Against All Hazards

CALL THE NEAREST AGENT of the

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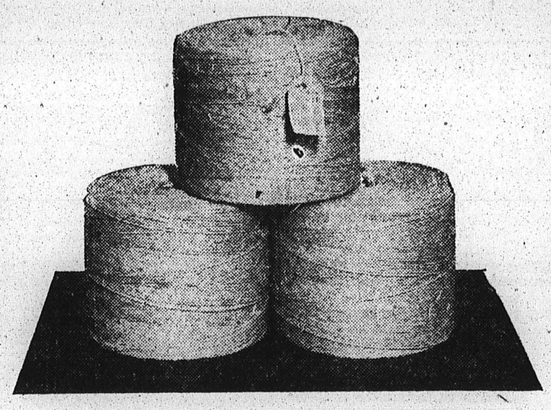

PLACE YOUR ORDERS NOW FOR

Binder Twine

From present indications Kansas will use a large volume of twine this season. DEALERS should be prepared to furnish their customers with FARMERS UNION twine. Wheat growers in every part of the State should be able to buy this product in a Farmers Union Store or Elevator in his territory. Prices are right and the quality is guaranteed by The State of Kansas to meet all requirements of Standard Trust twine.

Place your orders NOW and be assured of satisfactory delivery.

The Farmers Union Jobbing Association

1140-46 Board of Trade K. C. Mo.

Branch Offices

915 United Life Building, Salina, Kansas

1004 Corby Building, St. Joseph, Mo.

Ship Often

With the warm weather setting in, it is essential that your cream be shipped often. This will preserve the quality and in these times of low price quality must be given first consideration.

Farmers Union Co-Operative Creamery Association

Kansas City, Mo. Wakeeney, Kansas

Price List of Local Supplies

Application cards ....20 for 5c	Farmers Union Song Leaflets, per dozen 10c
Credential blanks ....10 for 5c	Business Manuals, now used instead of Ritual,each....5c
Dimit blanks .....15 for 10c	Farmers Union Watch .....
Constitutions 5c	Fobs 50c
Local Sec'y Receipt Books 25c	Ladies Auxiliary Pins.....50c
Secretary's Minute Books 50c	
Farmers Union Buttons 25c	

Cash Must Accompany Order. This is Necessary to Save Expense in Postage and Labor.

WRITE A. M. KINNEY Box 51, Salina, Kansas.

LIVE STOCK

Be a REAL Farmers Union member and market your live stock through

YOUR OWN FIRM

Your own organization naturally will do more for you than some one not interested in you. You get your part of the profits returned to you from the Farmers Union firm.

Farmers Union Live Stock Commission Co.

G. W. Hobbs, Mgr.

Stock Yards Kansas City, Mo.

A HISTORY OF ACCOUNTANCY IS SKETCHED

(continued from page 1)

cients had developed this equitable form of taxation.

In Greece the public officials were compelled to give strict accounting of all their transactions. These accountings were engraved on stone for the benefit and instruction of the public. In this era a crude clearing house system was used.

In early Rome the father kept the family expenditures and income on a blotter or memorandum record and this was transferred monthly to a regist or account book. This book served as the basis for civil suits in the courts of the day. Bankers used a similar book and also a book in which customers accounts were set up. On this book customers were debited on one side and credited on the other. In this day balances were given to the customer periodically. Cash was the generally used form of payment, but checks were used by the wealthy.

In governmental accounting the ancient Romans used a system in which one officer checked the accounts and expenditures of other officers thus establishing an internal check similar to that used today. Vouchers for payments weer issued and receipts given.

From the days of the Romans little development was made until 1100 A. D. in England. The earliest system in England was that of the exchequer which was established about that time. It was established on the Domesday Book which was a record of all taxable estates in the country. From it the Treasurer's Great Roll was compiled. Each Sheriff was entrusted with the accounting of his portion and rendered account twice yearly. At the first accounting he received the half of a tally stick having notches showing the amounts. The treasurer retained the other half. At the second accounting the sheriff turned in his tally stick to evidence payment made. The Treasurer then compared it with the half he had retained to see that no alteration had been made.

Double entry was first used in Italy. There were elaborate systems of bookkeeping as early as 1350 and in 1340 the double entry system was first used in Genoa. After this period several books and treatises appeared in circulation on the subject. The most outstanding was a book by a monk, named Paciolo. This work was translated to English under the title of "Ancient and Double Entry Bookkeeping". The system outlined in this book called for three records, a memorial, journal and a quaderno; or namely a day book, journal and ledger. In form they were similar to those books used in your own businesses today. The ledger carried the various accounts and was closed regularly and the balance carried to the Profit and Loss account.

The next step was in 1777 when Hamilton made a system for tradesmen, merchants and farmers. In his system he used a cash book, sales book, petty cash book, ledger, bill book, and accounts receivable ledger.

This system is practically the same as is used today. Our elaborate cost accounting systems used in business organization today are the gradual development through the ages from the sun baked brick kept by the Babylonian scribe three thousand years ago.

The Lord High Treasurer of Scotland used a form or Receipts and Disbursements Statement as early as 1400. In his statement he charged himself with all cash received and discharged himself with all legal payments or disbursements. This left his balance on hand which he accounted for. This same principal is used by us today in offices of this sort.

Since the day that scribe sat in the sand and made his impressions on his clay brick men have realized the importance of having their records checked or audited for errors, omissions, and mistakes of a deliberate intent. I must remark as an auditor I am surely thankful I do not have to check a stack of bricks several feet high to complete an audit yet in some bygone day such a procedure was undoubtedly undertaken.

Then as now the audit had a real and intrinsic value. A value which we have many times seen give actual returns that exceeded the cost of several years audits. Co-operative accounting is different than any other because in Kansas the Farmers Union Organization as a whole is endeavoring to maintain the basic principles of cooperation. That is, in our business organizations the profits are not divided on a dividend basis governed by the shares of stock held by the individual, but the profits are prorated according to the volume of business done by the individual. The stockholder is paid only a nominal rate of interest on his money invested.

Thus through our business associations are the principles of cooperation being maintained. There is no reason why the farmer cannot build his cooperative movement to greater success than it even now has. As an example I will quote some figures regarding the growth of the cooperative movement in other parts of the world and the influence of such organizations can readily be seen.

In England in 1912 there were 1,403 cooperative societies in existence with 2,642,000 members, including the families of about twelve million persons which was about one-fourth of the population of the United Kingdom at that time. The business done by these cooperatives amounted to $296,000,000 annually and the members received their prorated share of over $48,000,000.00. In France there are 12,000 mutual agricultural insurance societies which insure members against fire and hail.

In our own associations as in every other business there sometimes exists incapacity or interests for personal gain. To enable the boards of directors to guard against such loopholes in their businesses the Farmers Union Auditing Association was organized. For many years we have been serving cooperatives in Kansas with a personal interest, and I am proud to say our services have proven beneficial. To members of boards and managers I must again repeat that the audit has an intrinsic value and that your association will be benefited whether you call on your own cooperative auditing association or on some other concern.

In closing I wish to thank the owners of this station for their generosity in allowing the Kansas Farmers Union to reach their members through the medium of this station.

CALLAHAN A REAL "DIRT FARMER"

(continued from page 1)

Callahan, so when the Farmers Union was first organized in Northern Illinois it seemed the natural thing that "Joe Callahan" should be asked to lead his fellow farmers in the new crusade that the farmers of Illinois were engaged in.

Since February, 1926 he has been re-elected at every State Convention without opposition.

He has been no "swivel chair" president but got out into the field and helped to solicit the first members that were secured in the campaign.

"Joe Callahan" as he is familiarly known among his neighbors has the confidence of the membership throughout the State. He has always stood for honesty and efficiency in the conduct of all cooperative business with which he has been associated.

His common sense attitude applied to the many difficult problems that the Farmers Union has been called upon to solve has been one of the biggest assets of the organizations.

During the past year his reputation has travelled beyond the borders of the State and he has been called into conference a number of times by various National groups connected with the Farmers Union and the Farm Board—his advice and counsel has been valuable and has been listened to.

Mr. Callahan is a very forceful and pleasing public speaker and is in such demand that he is kept busy a considerable part of the time addressing meetings of the members.

In addition to acting as President of the Farmers Union of Illinois, he is also President of the Farmers Union Central Grain Co-operative, Inc., and President of the Farmers Union Produce Co-operative Inc.

This Produce House is the only one in Chicago handling butter, and eggs bearing both the Farmers Union Label and also the Printing Trades Label and endorsed by the Chicago Federation of Labor with its 500,000 members.

The Farmers Union of Illinois has had many difficult situations to meet and it has indeed been fortunate that a man of Mr. Callahan's warm sympathies and good judgment has been at the helm of the organization.

CHEAP GASOLINE IS CAUSED BY COOPERATORS

(continued from page 1)

takes just that much profit out of the pockets of wealthy stockholders of the major companies. Naturally, this is not to the liking of the majors.

When the Standard Oil Company recently introduced their new blue gasoline, and their policy has been followed by many of the other major companies, it means to us, a declaration of war on the Cooperatives. While it of course is not their intention, they are, in reducing the price of gasoline, helping us to accomplish the purpose for which we are organized—namely, **cheaper gasoline for the farmer.** Cooperative Oil Companies are operating in such large numbers that they have unquestionably come to mean real competition for the Major companies. Their introduction of this "cheap" gasoline is an attempt to gain back the volume which the farmer has taken away for his own protection. In other words, it is to crowd out the cooperative competition, and should they accomplish this, do not doubt for one minute that they would hesitate to put their retail prices back up to the former levels, and exact the excessive profits they had before the Cooperative appeared on the scene.

I believe that we farmers who are operating our oil companies can modestly take credit for bringing this cheaper gasoline, although it was not intended for our benefit.

If it were the task of the Major companies to "squeeze" us out, one at a time, it would be an easy one. I mean by this that if our Consumers Oil Company at Chillicothe were operating independently and alone, and selling the brand of an old-line company, we would be fearful of the competition of the Majors in our territory. But, since we are working with a large number of other cooperatives, through the Union Oil Company (Cooperative) and are selling the cooperative brand, UNIGN CERTIFIED, we have no cause to be alarmed.

With all cooperatives lined up for battle and ready to fight together, farmers can themselves have a "major" oil company, strong enough to cope with any situation. The companies which are working together through the Union Oil Company (Cooperative) have proved by their record that there is an advantage in pooling their volume and operating their own company. The Union Oil Company paid back to our local company at Chillicothe, several hundred dollars as our part of the wholesale profits. It paid one of our member-companies in Kansas $1135.58 last year to work with the other cooperatives through our central company. I believe the Union Oil Company is a start in the direction of a "major" cooperative oil company. I am proud that I am one of the hundred thousand farmers helping to build this company and being served by it.

I am glad to tell you that the number of farmers working together through the Union Oil Company is constantly increasing. New cooperative oil companies have just been organized at Morland, Concordia, Pearl and Studley, Kansas. Three new bulk stations have just been shipped to the Farmers Union at Beloit, and they will operate companies at Beloit, Glen Elder, and Tipton. We are also adding new members in other states.

I have said it would be quite easy for the Majors to crowd out our local cooperatives if all they had to do was to fight them one at a time. I have also said we have no cause for worry, with large numbers of us working together. I feel that the present situation is one to rally the support of every Cooperative Oil Company in the country for building a Major Cooperative. I express the sentiment of every member of our Board at their meeting here this week, in this statement.

We have gone far enough to demonstrate that there is much to be gained by all of us working together. Through the Union Oil Company, we have marketed thousands of carloads of Union Certified. We are building a quality which is bringing new customers constantly. The fine thing about our program is that we save the farmer money on his gasoline and oil and at the same time supply him with quality products.

We feel this way about it. Every gallon added to our volume, brings us nearer our goal of putting the farmer in position to have something to say about what he shall pay for petroleum products. On the other hand, that every gallon which farmers purchase from old-line companies is a "hitch in our program." We feel that it builds the old-line companies stronger and defeats the purpose for which myself and more than 100,000 other farmers are organized.

If it be true, that cooperatives have brought cheaper gasoline, then should not every farmer in the country rally to their support? We believe it is a matter which should catch the attention of every farmer-consumer and cause him to turn his volume where it will build companies interested in his welfare. If there is a cooperative in your community, we hope you will give it your volume and help build it stronger. If it is not handling the Cooperative brand, Union Certified—is it not time to begin working with other cooperatives? If you do not have a cooperative oil company, it will pay you to investigate the savings to be made and start organizing at once. For full information about how to organize a cooperative oil company, write the Union Oil Company, North Kansas City, Missouri.

I appeal to every farmer to stand together with his neighbors, and to build his cooperative strong enough so that when the smoke of battle has cleared away he can carry on aggressively and have something to say about the quality of petroleum products he uses, and what he shall pay for them. Let's work together.

A. W. Gale.

STONE REJECTS A WHEAT PLAN

(continued from page 1)

Letter Speaks for Itself

When the attention of a representative of the farm board was called today to Stone's letter, it was insisted there had been no change of policy on acreage reduction. The Western Kansas wheat growers, it was said, should reduce the same as growers on more exepnsive land. However, Stone in his letter to Wilmer had this to say:

"The federal farm board has emphasized the importance of a general reduction of wheat acreage in every region. Distressingly low wheat prices are bringing this argument home to growers, in other exporting countries as well as here. Yet we do not believe that reduction by a fixed and equal percentage in all regions and on all farms, such as would probably be necessary in a uniform contract, would be an economic method. In some regions and on some farms the reduction should be greater, in others less than the average.

"Every farmer who can find alternative farm enterprises, or a different combination of enterprises, that promise better net returns will do well to shift, partly or wholly, out of wheat raising. Some farmers who can produce wheat only at high cost may have to quit raising it, regardless of alternatives. So great are the variations in appropriate adjustments on individual farms from region to region and from farmer to farmer that it is not practical or economically desirable to secure adherence to a uniform plan of acreage reduction."

See Ultimate Disaster

Any program for accumulation of the surplus wheat for sale abroad in an effort to bolster the domestic market would bring ultimate disaster to the wheat growers and might result in serious international consequences, Stone pointed out.

The Wilmer plan for withholding the surplus wheat to be harvested this summer and inferentially all other artificial methods of getting rid of the excess production were rejected by the farm board chairman. Wilmer proposed as a result of a conference of farm cooperative leaders in Chicago last month that a national surplus control association be formed for a 3-year program for holding wheat on the farm or disposed of through the Farmers' National Grain Corporation so as not to affect the domestic market. In the latter event the central co-operative would not pay the grower for his wheat until after it had been sold.

Stone declared frankly he did not believe 75 per cent of the wheat growers of the country could be signed up, the number necessary to carry out the plan, and that the non-signers would be in a more advantageous position than those who agreed to withhold a part of their crop.

Not the Solution

The chairman of the farm board discussed quite critically the whole stabilization policy, which was started in wheat and cotton under Alexander Legge and discontinued for the new crop year in wheat shortly after Stone became chairman. Stone said:

"The problem facing the country is not only one of control of the wheat surplus after it has been produced but of the sale of this surplus and the limitation of future production so as to prevent surpluses over market requirements. The plan offers to help in solving the difficult problem of disposing of an existing surplus in a world market glutted with wheat.

"The grain stabilization corporation has a heavy burden in carrying and disposing of the wheat that it will hold when the new crop begins to move. It would not be advantageous to add to this burden in the near future. The board has therefore already announced that, for reasons that have been generally recognized by farmers as sound, it would not authorize stabilization purchases from the new crop.

Hard to Dispose Of

"Furthermore the plan contemplates a continuous policy of semi-governmental disposition of our surplus over domestic requirements by concentrating this surplus in the hands of an agency to be dumped into world markets for what it will bring. In the light of the existing world wheat situation and outlook and of a great deal of study of international economic relations, the federal farm board believes that such a policy could not be carried out to the advantage of our wheat growers. With excessive carry-overs in exporting countries, with current exportable surpluses ample to cover importers demands, with Russia's return as a large wheat exporter, and with limited opportunities to increase wheat consumption in importing countries except at extremely low prices, to force wheat upon world markets would be disastrous in its effects upon wheat prices, here as well as abroad, and have serious international consequences as well."

Stone insisted there was no assurance the Wilmer plan of withholding wheat from the domestic market by the voluntary act of the growers would raise domestic prices.

"The plan," he continued, "would put large additional burdens on the agency charged with disposing of the surplus, and commit us to a continuous policy of export dumping that, we believe, would prove injurious to our wheat growers in the long run."

LEGGE DEFENDS "CO-OP" IDEA

Prosperity Will Return, He Also Says in Rotarian Speech

KENOSHA, Wis., May 13—Alexander Legge, former chairman of the federal farm board, today defended agriculture's policies for the control of its markets as essential to stable prosperity.

Addressing the annual convention of the thirteenth district Rotary International, Mr. Legge expressed confidence that prosperity would return shortly, but would come on a basis of farming and manufacturing prospering together.

"Heretofore," he said, "we have left 40 per cent of the population lagging at the roadside. We must include these—our vast agricultural interests."

NEW USE FOR CORKSCREWS

From the Boston Transcript.

The veteran was on his favorite topic—his experiences as a soldier in all parts of the world.

"I remember the time when we were stationed near Babylon. The heat was terrible. Why, it was so hot we used to toast our bread in the sun, and——"

"Yes, I know," interrupted a bored listener, "and they supplied you with corkscrews to draw your breath."

-:- NEIGHBORHOOD NOTES -:-

TEMPLIN LOCAL NO. 1891

The Templin Farmers Union met Friday evening, May 1st, with a nice crowd present. Meeting was called to order by President Adams. The song leader and pianist both being absent Hugo Sumonton led the audience in singing two songs from our Union song book.

Minutes of last meeting read and approved. Some new business was brought before the house and voted on.

The entertainment committee for the June meeting was appointed as follows: Mrs. Hugo Simonton, Mrs. Ernest Adams, and Mrs. L. H. Johnson.

Recitations by Robert and Dorothy Zimmerman were given in pleasing manner.

The social features following the business sessions are always very much enjoyed. And none were disappointed in the splendid manner the serving committee, composed of W. R. Zimmerman, Hugo Simonton, Ernest Adam and Al Cessnun, cooked and served the refreshments of wienies, hamburgers, cake, pickles and coffee.

Farmer friends and members are cordially invited to attend these meetings.

MRS. L. H. JOHNSON,
Reporter.

T. R. WELLS REPORTS SOME GOOD MEETINGS

Elmdale, Kans., May 11, 1931.
Mr. C. A. Ward, State President F. U.
Salina, Kansas.
My Dear Cal:—

I find that I have no time to write up my work of last week. Have been working all morning on my mail that has accumulated the week that I have been gone. I have a long drive to make to get to meeting in Neosho County.

However, will say that I had a great surprise, at Conway Springs Monday night, the 4th, when I arrived it was raining hard, but it will take more than water to stop that Local. They took in two new members with six applications for the next meeting and this is a Local that meets the first and third Monday nights, rain or shine each month. They are a dandy group.

Tuesday night I was at Udall, it is on dirt roads and it was muddy and hard to get anywhere but notwithstanding that we had a very good meeting. We have a Union Certified Union Oil filling station and a Farmers Union Elevator at Udall, and 81 true blue members at this point.

After this meeting we drove into Winfield. We have a fine lot of Cooperators in and around Winfield, with an Elevator under the able management of Brother Servis, also a bulk oil station.

Wednesday night, the 6th, found us at the Kellogg Local, with a very good meeting. The boys are going good at this point, with a fine Local. Thursday night found us at Hackney Local with another very good meeting but not as many people as we had expected.

Friday, the 8th, found us at Bethel Local, the last meeting for this trip. It was the best of all the meetings. The house was crowded to the limit. They have local talent that are state prize winners and they have a just right to be proud of their young people.

Mr. Giltner, President of this Local, is one of the finest presiding officers that it has ever been my pleasure to meet. If all the Locals in Kansas were like this one, we would soon have the job of organizing the farmers in Kansas over.

Brother Neil Dulaney was with me most of the time and gave real support in every way possible.

There is a grand group of people down in this part of Kansas. I am now off for Neosho County. If I find things as good down in that part of the state, I will be very well pleased.

Yours in haste,
T. R. WELLS.

F. U. LOCAL NO. 1498 HAS FIRST MAY MEETING

Farmers Union Local No. 1498 held their first meeting in May at the home of Mr. and Mrs. H. E. Springstead Friday evening, May 8th. There was a good attendance in spite of threatening rain. President Peet called the meeting to order and the regular order of business was taken up. After the business meeting, the hostess served refreshments and all enjoyed a pleasant social time. The next meeting will be at the home of Mr. annd Mrs. Sam Shulz the evening of May 22.

MAUD BANGS, Cor-Sec.

CRAWFORD CO. NO. 25

The Crawford County Farmers Union No. 25 will hold its next quarterly meeting May the 26th in the Strickler hall at Girard at 1:30 p. m. All Locals are urged to elect delegates to this meeting as there is very important business to come up at this time.

A State speaker will be present at this meeting.

G. W. THOMPSON, Sec'y.

SHIPPS LIKES A SCRAP

Parsons, Kans., May 15, 1931.
Dear Cooperators:

Our field force met with the good people of Kimball last Monday night and had a very profitable meeting. Some real talent in this community and they will forge ahead in this work. Unfortunately our Mr. Bullard was a very sick man on Tuesday which has since retarded progress in the organization work. However, on Tuesday night I met with the members of Henderson Local, southwest of Parsons who came in goodly numbers, and who received the cooperative message enthusiastically. Served plenty of good coffee and oodles of cake and pie, prospects for about six or eight new members. Our good old standbys are in the harness pulling right along with us. Thursday night again met with a real bunch of cooperators. Three joined our force and more promised to do so.

Mr. Detmer, County President, has been of valuable assistance and the County Secretary has attended two of our meetings. Say folks, do you suppose for a minute if Mr. Smiley was big enough to overthrow the Cooperative Idea of marketing he would have headquarters in Topeka? Who are you going to believe, birds like him or those who are with you?

We have launched a fight, you good farmers of Kansas are asked to enlist, you have the goods, you have the cooperative marketing machinery, patronize it and you will have won the first round.

Let's get right in there and scrap, personally I love it, makes it interesting.

Get your neighbors in while all may get a ringside seat. Yes Sir, the FARMERS UNION of Kansas are in to win.

Yours for more Cooperation.
J. E. SHIPPS.

HUNTER LOCAL REPORTS A GAIN

Mr. Nick Greiner, secretary of a Local at Hunter, Kansas, reports they now have forty paid up members in their Local. There are 16 new members who have signed application cards, to be initiated, and a number of their old members are paying up back dues and coming back into the Union.

MARSHALL COUNTY MEETING

The second quarterly meeting of the Marshall County Farmers Union will be held in Marysville, Tuesday, June 2, at 11 o'clock. Locals send a full delegation, if it is a busy time. A good program is being prepared. Also one of our famous basket dinners. Bring something for the dinner.

RICHARD H. MACKEY, Sec'y.

THE MAN AND THE MULE

Over the hill trailed a man behind a mule drawing a Dixie plow. The clodhopper was "broadcasting". "Bill, you are a mule, the son of a jackass, and I am a man made in the image of God. Yet here we work together year in and year out. I often wonder if you work for me or I work for you. Sometimes I think this is a partnership between a mule and a fool. For surely I work harder than you do. Plowing here we cover the same distance, but you do it on four legs and I on two. So mathematically speaking, I do twice as much per leg as you do.

"Soon we will be preparing for a corn crop. When the corn is harvested, I give one-third to the landlord for being kind enough to let me use this corner of God's universe. The other goes to you, and what is left is my share. But while you consume all your third with the exception of a few cobs, I divide my third among seven children, six hens, two ducks and a banker. Bill, you are getting the best of me; it isn't fair for a mule, the son of a jackass, to rob a man, the lord of creation, of his substance.

"And, come to think of it, you only help to cultivate the ground. After that I cut, shock and husk it, while you look over the pasture fence and 'he-haw' at me. All fall and part of the winter the whole family from Granny on down to the baby pick cotton to help raise money to buy you a new harness and pay interest on the mortgage on you, and by the way, what do you care a darn about the mortgage? It doesn't worry you any. Not a darn bit. You leave that to me, you ungrateful, onery cuss. About the only time when I am better is on election day for I can vote and you can't. But if I ever get any more out of politics than you do, I don't see where it is."—The Kansas Official.

RESOLUTIONS OF SYMPATHY

Whereas God in His infinite wisdom has seen fit to remove by death our brother, Solomon Pingry, of Silverdale Local No. 2051, we wish to extend our sincere sympathy to his wife, Mattie Pingry, and other relatives.

A. G. Acton, President.
T. P. Suiter, Sec'y-Treasurer.

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THE MISSOURI GRAIN CO-OP

Leaders of the Missouri Farm Bureau, the Missouri Farmers Union and farmer elevators, ably assisted by the state college of agriculture, have organized the Missouri Grain Growers, Inc., and are laying plans for extensive development of the new statewide grain co-operative between now and the first movement of the state's grain crop early in July. The new organization will become a stockholder of Farmers National Grain Corporation and market the bulk of its grain through the national co-operative sales agency. R. W. Brown, Missouri Farm Bureau president, was elected president of the new grain co-operative; T. H. DeWitt, of the Missouri Farmers Union was chosen vice-president, and M. R. Miller, state Farmers Union Secretary, was named secretary-treasurer.

GETTING MORE FOR WHEAT

Last December 1, C. E. Lindell, banker and farmer of McPherson county, Kansas, bought sixteen pigs seven weeks old. These pigs averaged about forty pounds each and cost $4.00 per head, making an investment of $64.00. These pigs were fed 161 bushels of 54-pound wheat worth on the local market 50 cents a bushel, or $80.95 for the 161 bushels. In addition so the wheat Mr. Lindell fed a few oats and tankage which cost him $36.48 bringing the total cost of the pigs to $181.45. Recently he sold those pigs, now hogs, on the Hutchinson market for $257.02, their weight totalling 3,450 pounds, the purchase price being $7.45 per hundred. Less the cost, a net profit of $75.57 was shown. Mr. Lindell figures this transaction brought him 96½ cents a bushel for his 50-cent wheat.

GIVES FARM BOARD CREDIT

"Few people realize the real good that the Federal Farm Board has accomplished to date," says Thomas D. Campbell, one of the largest wheat growers in the United States, in a recent interview in the New York Times. "It undoubtedly has saved many farmers from bankruptcy, and they, in turn, have prevented the liquidation of banks in their community; and industry as a whole has profited from the Farm Board. I firmly believe that had Mr. Legge not supported the commodity market last December there probably would have been a $10,000,000,000 crash in one day in the stock market.

"We are now experiencing the most serious industrial depression in our country since 1873. Still, we have had but very little disturbance. The entire world is disturbed. Most of Europe is in revolt. Two-thirds of South America has changed hands within the last six months. Still the United States has maintained an even keel.

"There must be some fundamental reason for this fact. It is obvious that it can be credited to one factor only, namely, the activity and foresight of the administration in anticipating these conditions and eliminating their seriousness by proper governmental assistance at these times, and it is equally obvious that the activity of the Federal Farm Board has been no small factor in the destiny of our economic condition."

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FARMERS' UNION JOBBING ASS'N.

Salina Kansas City St. Joseph, Mo.

SPRING MEETING OF THE FARMERS UNION MANAGERS ASSOCIATION

Coates House, Kansas City, Missouri, May 27th and 28th, 1931

PROGRAM

May 27th

1:00 P. M. Meeting called to order by Pres. C. B. Thowe.
Reading of the minutes of previous meeting.
Appointment of committees.
Report of C. B. Thowe.

1:30 P. M. Address by A. W. Ricker, St. Paul, Minn.
Subject—Program of The Farmers Nat'l. Grain Corporation.
Discussion—H. E. Witham, Kansas City, Mo.
A. M. Kinney, Salina, Kansas.

3:30 P. M. Address by C. A. Ward, Pres. Kansas Farmers Union.
Subject—Co-operation.

3:45 P. M. Address by Harry Neath, Kansas City, Mo.
Subject—Elevator Loans.
Discussion.

4:15 P. M. Address by H. E. Witham
Subject—Terminal Elevator.
Discussion—Clifford Miller, Brewster, Kans., C. E. Elder, Beloit, Kans., and C. A. Clark, Girard, Kans.
Adjournment.

May 28th

9:00 A. M. Meeting called to order.
Report of Committees.

9:30 A. M. Address by H. A. Cowden, President Union Oil Co.
Discussion—Mr. Kamp, Grainfield, Kans., John Fangel, Lincolnville, Kans., Thos. Ramsay, Ottawa, Kans., and Others.

10:00 A. M. Address by L. J. Walsh, Washburn Crosby Co.
Subject—Merchandising Feeds.
Discussion.

10:30 A. M. Address by W. G. Swanson, San Francisco, Cal.
Subject—Co-operative Fruit Marketing.

10:45 A. M. Address by Geo. M. Peet, Madison, Kans.
Subject—Merchandising UNION GOLD products in the Farmers Union Store.

11:00 A. M. Address by A. W. Seamans, Farmers Union Creamery, Kansas City, Mo.

11:15 A. M. Address by Sam. H. Ray, Success Mills, Inc., Kansas City Mo.

11:45 A. M. Address by A. M. Kinney, Salina, Kans.
Subject—What The Farmers Union Managers Ass'n Means To Me.
Adjournment.

2:30 P. M. Ball Game at Fairmount Park.

6:00 P. M. Banquet at Fairmount Park.