THE KANSAS UNION FARMER

Organization :-: :-: Co-operation:-: :-: Education

VOLUME XVII. SALINA, KANSAS, THURSDAY, FEBRUARY 12, 1925. NUMBER 27

Audit of Secy's. Books Made by Farmers Union Auditing Assn.

In This Audit You Will be Pleased to Note That the Secretary's Office and the Kansas Union Farmer Has Come Nearer Breaking Even Than Ever Before—We Wish to State That This is Only an Incentive For Us to See How Much Better We Can Do Next Year

Salina, Kansas.
February 3, 1925

To the Board of Directors,
Kansas Division, Farmers Educational & Co-operative Union,
Salina, Kansas.
Gentlemen:-

In accordance with your wishes we have made an audit of the books and records of the Secretary's Office (C. E. Brasted) for the period from October 1 to December 31, 1924 which completes the audit of the four quarters of the year 1924 and respectfully submit our report thereon accompanied by the following exhibits and schedules:-

EXHIBIT "A"		Balance Sheet as at December 31, 1924.
"	"B"	Satement of Income and Expense, Publishing Dept.
"	"C"	Statement of Association Receipts & Disbursements.
Schedule No. 1		Bank Reconcilement.
"	No. 2	Investment Building Fund.
"	No. 3	Investments State Fund.
"	No. 4	Journal Adjusting Entries.

The Balance Sheet may be summarized as follows:

"ASSETS"

Current Assets	$14,195.30
Investments	15,250.00
Fixed Assets	1,822.95
Accrued Assets	372.50
	$31,640.75

"LIABBILITIES"

Current Liabilities	$25,584.79
Reserve for Bad Debts	189.67
Accrued Taxes	194.83
Surplus	5,671.46
	$31,640.75

We take the liberty of dispensing with the usual explanatory remarks on the constituent items of the balance sheet as we consider them self explanatory but in the event of further information being desired we will be glad to furnish it on request.

"GENERAL REMARKS"

Arrangement should be made, at an early date, to collect the amounts due on the moving picture venture from the departments concerned so that this item may be written off the books.

Early in 1924 the Furniture and Fixtures were appraised and this account reduced to appraisal value on the books by writing off the deficit to surplus account. This procedure is in keeping with good accounting methods and at December 31, 1924 we have written off a further 10% to take care of the depreciation for 1924. Possibly this may be considered rather heavy depreciation but as that is the usual percentage allowed we have taken the liberty of following our usual custom in such cases.

We would take this opportunity of congratulating your secretary on the conservative manner in which he has handled the expenses for the past year, the results of which may be seen from the small deficiency income and expenditure as compared with former years.

We thank you for again calling on our services and for the assistance received from the staff while conducting the audit.

Very truly yours,
KANSAS FARMERS UNION AUDITING ASSOCIATION.
THOS. B. DUNN,
Secretary-Manager.
T. B. Dunn—Auditor.

Balance Sheet 12-31-1924.

Exhibit "A"

"ASSETS"

Current Assets.		
Farmers National Bank	$ 656.87	
Farmers Union Bank	11,805.20	
Accounts Receivable	1,112.73	
Post Office Deposit	20.00	
Moving Picture	600.50	$14,195.30
Investments:		
Building Fund	14,250.00	
Secretary's Fund	1,000.00	15,250.00
Fixed Assets:		
Furniture and Fixtures		1,822.95
Accrued Assets:		
Interest		372.50
		$31,640.75

"LIBILITIES"

Current Liabilities:		
Building Fund Assessment	$24,531.38	
Building Fund Donations	275.55	
Prepaid 1925 Dues	650.01	
County Dues	110.30	
Farmers National Magazine	5.50	
Uncle Rueben	12.05	$25,584.79
Reserve for Bad Debts		189.67
Accrued Taxes		194.83
Surplus		5,671.46
		$31,640.75

Exhibit "B" Receipts & Disbursements 12 months ended 12-31-24

Receipts:		
Association Dues	$15,266.20	
Fees	1,013.00	
Interest	449.09	
Interest Building Fund Investment	1,071.57	
Local Supplies	51.32	$17,851.18
Disbursements:		
National Dues	5,051.73	
Appropriation National Building	500.00	
Cup for County School Prize	7.85	
Salaries & Expenses State Officers	7,705.45	
Salaries Secretary's Office	2,692.50	
Convention Expense	331.62	
Rent	429.25	
Depreciation	202.55	
Postage & Revenue Stamps	115.75	
Telephone	80.99	
Telegraph	16.61	
Surety Bonds	57.50	
Lights	54.95	
Office Supplies	41.25	
Referendum Ballots	12.50	
Box Rent	6.00	
Repairing Adding Machine	5.56	
Charter & Filing Fees	22.60	
Chain Elevator Expense	26.68	
Auditing and Dues	120.00	
Delinquent Members Expense	210.00	
Bad Debts	91.00	
Taxes	389.66	
Sundry Expense	11.91	$18,183.81
Add Loss on Paper		332.63
Net Deficit for year 1924		490.40
		$ 823.03

Exhibit "C" Satement of Income and Expense 12 Months ended December 31, 1924.

Income:		
Advertising	$ 6,109.19	
Subscriptions	9,276.06	$15,385.25
Expense:		
Publishing	11,010.70	
Postage	889.92	
	11,900.62	

John Tromble	$ 600.00	
W. C. Lansdon	1,115.00	
Don C. Estes	1,480.00	
W. R. Butler	20.56	3,215.56
Rent	429.25	
Auditing	99.00	
Office Supplies	49.84	
Postage	61.43	
Telephone	44.25	
Telegraph	47.06	
Binding 1923 Files	3.00	
4	4.25	
P. O. Box Rent	6.00	
Binding Mailing List	1.50	
K. C. Star	.45	
Postal Telegraph	1.99	
Key for P. O. Box	.20	
Ptg. Adv. Rate Card	4.50	
P. & L. Adjustment	6.50	
Statement Blanks	4.50	759.47
		15,875.65
Net Loss on paper for 12 months		$ 490.40

Schedule No. 1. Bank Reconciliements 12-31-1924

FARMERS UNION STATE BANK
Kansas City, Mo.

Bank Balance 12-31-24		$12,348.06
Outstanding Checks		1,355.20
		10,992.86
Add Deposit credited by bank 1-1-25		812.34
Ledger Balance 12-31-24		$11,805.20

OUTSTANDING CHECKS:

7	$ .25	178		25.00	
12	1.00	179		14.19	
15	.25	180		25.00	
33	1.25	181		.30	
52	.50	182		.35	
57	1.00	183		7.43	
101	2.00	184		912.73	
102	3.00	185		297.25	
103	2.25	186		12.25	
149	.25	189		16.37	
156	1.00	194		5.05	
164	.50	198		2.50	
173	9.05				
176	14.48	Total		$1,355.20	

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Schedule No. 1

FARMERS NATIONAL BANK, SALINA, KANSAS.

Bank Balance 12-24-24	$1,142.82
Add Interest for December	1.83
	1,144.65
Less Outstanding Checks	487.78
Ledger Balance	$ 656.87

OUTSTANDING CHECKS:

78	$1.00	1169		.40	
207	.16	1210		1.00	
273	9.00	1233		1.00	
314	.50	1231		1.50	
385	.50	1238		.60	
399	1.00	1276		.95	
409	.19	1341		.25	
429	4.00	1392		1.00	
479	1.00	1168		2.50	
842	.20	1273		1.50	
736	1.00	1368		.50	
882	7.00	1387		225.00	
1063	1.00	1423		100.00	
1398	2.00	1424		93.64	
238	3.83	1425		7.90	
494	.20	1427		1.96	
757	.72	1428		3.75	
1071	4.00	1430			
1114	4.50				
1123	1.00	Total		$ 487.78	

Building Fund Investments.

Schedule No. 2

Name	Amount	Rate	Acc'd Int.
Farmers Union Livestock Com. Co. Note	$7,000.00	7%	$867.50
2-$500.00 certificates	1,000.00	8%	80.00
Farmers Union Jobbing Ass'n stock....	4,000.00	not decided	240.00
		Secrtary's Fund	

Schedule No. 3
Farmers Union State Bank 5 shares stock 96-100 incl. $1,000.00

Schedule No. 4 Adjusting Journal Entries 12-31-1924.

	Dr.	Cr.
Cash Bk. 11-12-24-Cash bk. 123	$ 1.80	
Supplies	14.00	
Fees	8.75	
Dues 1923	47.53	
Dues 1924	3.50	
Building Fund		$75.58
Cash	52.50	
F. U. L. Stock—Note Acc'd Int.	80.00	
F. U. L. Stock 2 certificates—Acc'd Int.	240.00	
Jobbing Ass'n Stock " Int.		372.50
Interest on Building Fund		
Bad Debts	91.00	
Notes Receivable		91.00
J. C. Beck Note		
Building Fund Invest.		
Secy. Investments	2,327.12	
Building Fund Investment		2,327.12
Notes Receivable	2,250.00	
C. K. E. Co. Notes		2,250.00
Depreciation Furniture & Fixtures	202.55	
Furniture and Fixtures		202.55
Adjustments Accounts Receivable	8.00	
Cash		8.00
Dr. Dues	650.01	
Cr. Prepaid Dues 1925		650.01
Taxes	194.83	
Accrued Taxes		194.83
Bad Debt Reserve	287.81	
Accounts Receivable		287.81
Profit & Loss Account Adjustment	1.76	
Farmers National Bank		1.76

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Schedule No. 4

ITEMIZED LIST OF ACCOUNTS CHARGED OFF:

M. C. Albrecht	$ .60
Broome & Sandow	17.00
C. W. Blabon	7.61
Clough Agency	46.32
Electro Oil Co.	10.20
Mrs. K. Reinhart	3.60
E. M. Pullen	1.00
Mark H. Jackson	3.08
Schaffer Breman	2.04
Gray Adv. Co.	4.80
Scheibler Jess	1.90
Ferry Hanley	3.64
Mackay Chemical Co.	42.00
C. J. Ollendorf	26.45
Schiele Adv. Co.	6.62
F. R. Steele Co.	21.24
O. Orang Kennels	39.60
	$287.81

FARMERS' UNION LIVE STOCK COMMISSION.

Instructions to Shipping Associations for 1924 Refund.

South St. Joseph, Mo.
January 21, 1925.

Gentlemen.

The United States Department of Agriculture has granted us permission to refund to your shipping association the patronage dividends for the year 1924, on all shipments received by us from you; however, this refund is conditioned upon your strict compliance with the following conditions and restrictions of the Department of Agriculture.

1. Promptly upon receipt of this communication, supply us with a list of those producers who have shipped through your association to this agency during the year 1924, and who are members of one of the following farm organizations which compose this agency.

The Farmers' Union of Iowa,
The Farmers' Union of Nebraska,
The Farmers' Union of Kansas,
The Farmers' Union of Missouri,
The Farmers' Union of Colorado.
The Missouri Farmers' Association,
The Farm Bureau of Missouri,
The Farm Bureau of Kansas,
Farmers' Union L. S. Commission, Inc.

This list of members who are entitled to a patronage refund must be made on the forms enclosed herewith.

Note also that these forms include an affidavit which must be signed and sworn to by the officer of your association who will have charge of distributing this dividend; this affidavit provides that patronage dividends will be paid to only those shippers who are producer members of one of the above farm organizations.

2. You, of course, know that under the Federal laws regulating the operation of public Stockyards, dividends can only be paid to producer-members of the farm organizations which are conducting the Central Selling Agencies, the names of which are listed above, but we have received permission from the Federal authorities in Washington to give your shipping association the benefit of the commissions on shipments your association have made for non-members, and these profits which have accrued from shipments for non-members, through your association, may be handled by your Board of Directors in any one of the following ways:

(a) By distributing the profits on non-members' shipments among members of your association who are members of one of the above farm organizations.

(b) To pay manager's salary, purchase or repair scales or other equipment, or to pay expenses of a field man to solicit membership among the non-members.

(c) To be placed in a surplus to pay for dead or crippled stock in shipment or a reserve or surplus for future use in either one of the ways provided in paragraphs (a) and (b).

You must understand that while we have secured permission to distribute our refund in the above manner, yet we are not released of the responsibility of complying with the law which prohibits payment of patronage dividends to non-members of the above farm organizations. Furthermore, should you violate the law and pay patronage dividends to a non-member, you and your association will be jointly responsible and liable, with this agency to the Department of Agriculture and subject to such penalty as that Department might see fit to inflict upon us.

3. Under a rulmg of the Attorney General of the United States, a shipper must be a member of one of the above farm organizations at the time he makes shipment, to be entitled to a patronage refund, but in those cases where a shipper was not acquainted with this law, and made shipment through your agency in good faith, and believing he would receive his patronage dividend on his 1924 shipments, if he will now join one of the above named farm organizations, you may add him to the list of member which you are submitting and consider him a member and entitled to receive patronage dividends on his 1924 shipments.

Special care should be given, however, that before any shipments are received hereafter, nonmember shippers must be advised at the time that they must then join one of the above farm organizations, otherwise the law prohibits paying him a patronage refund. The ruling which permits shippers to join one of the above named farm organizations now and thereby receive his 1924 patronage refund is a special ruling made for the year 1924 only, and this procedure will not be permitted by the Department of Agriculture again next year, so you should protect your customers from now on.

4. We earnestly solicit your cooperation in carrying out the above rules of the United States Department of Agriculture. We should receive your list of shippers who are members of one of the above farm organizations and entitled to patronage refund for 1924 not later than February 1, 1925, and promptly on receipt of same, we will forward you check to cover the total profits on shipments received from your association during the year 1924, but we cannot send check to you until we have received the list on proper form, together with affidavit.

5. Should you violate the law in the payment of patronage dividends contrary to the above instructions by permitting a shipper who is not a member of one of the above farm organizations to receive a patronage refund, in addition to the penalties which the United States Department of Agriculture may impose, it is probable that the Board of Directors of this Agency would in the future prohibit the return to you of the profits from non-members business comthrough your organization.

Your very truly,
FARMERS' UNION LIVE STOCK COMMISSION,
By C. F. EMMERT, Manager.

Not all fertilizer comes in burlap sacks. Some of it is in stray stacks.

Address of President Wm. A. Lewis of Hays State Normal

President Lewis of Hays State Normal is One of the Leading Educator of the Time—So Seldom Can a Teacher Think in the Language of a Farmer That When We Find One Who is "One of Us" it is Particularly Gratifying.

Ladies and Gentlemen of the Farmers Educational and Cooperative Union of Kansas and America.

I am mighty glad that you have one word in your title that permits me to come to the platform and spend a little while with you. If that one word was omitted, I would feel that I had no place whatever in your meeting. You are an "educational" Union and as such, realize that important fact that without education we cannot join hands; neither can we understand each other nor reach any goal that means success and happiness and prosperity for those of us who attempt to reach that goal.

I am going to take advantage of my long time friendship with your President and risk saying that about twelve years ago your convention was held in Hays at the State College and we did everything we could to see that you had a good time. Some of the seats which you broke to pieces that year are still broken. We would like mighty well to have you come back whenever in your judgment and in the judgment of your Board, you feel that you can do so. Come back and spend two or three days with us. We want you to come back for the reasons I am going to tell you in my talk this evening. We want to learn more about the business affairs of your organization and the only way we can do that is by associating with you. We can't learn by letting you get so far away that we can neither see nor hear you; so I am extending to you a most hearty and warm welcome to come back to Hays. If in the judgment of your board and those that control the meeting places of your association, you find it in the affairs of your business advantageous to come to our place, the college will be wide open and you can have anything and everything there. We will have a good time with you.

Your President asked me, when he wrote me last week, to speak to you this evening on some phase of co-operative marketing. I hope that the State College might be a contributor toward that ultimate goal we all hope to reach some day with the majority of men who produce the foods of America. In our work, as we come in contact with the operation that concerns the producer of the food and the natural products that we see come from the soil or the activities of those who till the soil, we are facing today the question that when I was at home on the farm was not considered any question at all. Indeed, it was rare to see any man on the farm in my days, who would admit or lay claim to the fact that farming is a business. It has been one of the hardest things in the world to persuade the farmers of America to acknowledge the fact that farming is a genuine business; and it is a business that unfortunately there are those who insist they will not work at it more than two month out of the year; and many of you have been striving with the problem of stretching the business of farming not into two months but into twelve full months in the year, feeling that any business that merely must depend upon sudden operations, intensive application and the long periods of dormancy can be a permanent, thriving business, at the same time pulling out of the man that is working at it, all the energy, force and power in him. It can't be done. it is not possible. The farmer has come to realize that he must use his operative forces and his capital (which happens to be his farm, stock or whatever he happens to be operating) that his mind can be actively engaged in the management of that industry twelve months out of the year.

We are coming more and more to realize, and we have a greater number of people willing to admit that farming is a business; therefore, I think it is up to those of us who are interested in the farmers' activities and in the welfare of the farmers to take a leaf out of the book of experience regarding those activities of life that have been acknowledged from the beginning as "business;" therefore I believe the principles that have been applied, have builded up these businesses and made them co-operative in working toward a common goal. If it were not for that, we never would have builded great cities; it would have been utterly impossible to build a great city like Chicago or Kansas City if there had been a feeling of those starting organizations of industry in those cities that they would operate for only a short period of time. I think we have come to the place in our development and civilization in America where we realize that no business can thrive on the disparagement of another business, if the two businesses are legitimate. You can't pull one down and build up the other. We have learned that we must all build together.

We have tried for a long time thru indifference, not hru a definite purpose and not because we purposely wanted to do that, but because we were indifferent—we have tried to build this country by intensive application to one particular phase of business. This is the business which you people represent. There is another phase of this that because of your educational attitude, you have one of your greatest problems. Between the place where you leave off and the place where the consumer begins, there is a twilight zone and most of us are wholly mystified as to the operation that goes on within it. We are bewildered and at a loss because we can't understand the stretch of distance in this zone. Some of those people living in it as your President and other have done, understand pretty thoroly that mystemious twilight zone; but ninety-five and even ninety-eight per cent of the population of this country of ours are wholly at a loss when it comes to that mysterious place between the product when it is loose of it until it reaches the place where the consumer purchases it. That is the place, it seems to me, where we as honest patriotic Americans, can offer sincere effort in some constructive study. I am not one who believes—I can't bring my mind to believe that we can ever solve this problem except by a most sympathetic attitude toward the product, toward the man that produces and the man that consumes the product as well as a sympathetic attitude toward this great population of ours.

What has this twilight zone done? It has builded Kansas City. Without it, Kansas City would not be there. The great stock yards wouldn't be there. The great milling industries and all other establishments wouldn't be there. Chicago wouldn't be where it is. All of these other great cities that have been builded in this country have teamed wih housands of people because they have been engaged in the production of farm products. These cities have been supported by the profits that come from this twilight zone that concern you men so much in the disposition of your products. Now please do not misunderstand me. I am not saying that Kansas City ought not to be there. I am not saying that Chicago ought not to there. I am trying to say that because of a leak, a great part of their business has been tremendously profitable and has made many wealthy men and carried on over-developed industries; this is a problem which you are facing and I believe your leaders are striving earnestly and sincerely to get you to apply all your means collectively in order that it may be solved. I don't look for any "Moses" to come and lead us out of the wilderness. I don't look for a keen lawyer or any other man to go to legislature and lead us out of the wilderness. It can't be done. The only way we are going to master

(Continued on Page 2)

Notice to the Members

The Farmers Union Live Stock Commission Co. of St. Joseph, Mo. under the managership of Mr. C. F. Emmert is just one more reason why you should keep up your dues in the Farmers Union Organization.

In order for Mr. Emmert to comply with the ruling of the Department of Agriculture it will be necessary for every shipper who expects a rebate to have his 1924 dues paid in one of the several farm organizations by Feb. 15. Otherwise the rebate will not be paid. This special ruling was made for the benefit of those who are delinquent.

NOTE THE FOLLOWING CAREFULLY

In order for you to get your 1925 rebate your dues must be paid by the time the shipment is made.

We in the State Secretary's Office are doing all in our power to help our members get what is coming to them. And ask those who are delinquent to rush their dues to their Secretary. Then it would be well for you to ask your secretary to lose no time getting the report to this office. WE WILL DO THE REST.

You will see elsewhere in this issue full instructions from the Farmers Union Commission Co. at St. Joseph, Mo.

STATE SECRETARY, C. E. BRASTED.

The Kansas Union Farmer

Published Every Thursday at Salina, Kansas By THE KANSAS BRANCH OF THE FARMERS EDUCATIONAL & CO-OPERATIVE UNION

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JOHN TROMBLE .....Editor and Manager
W. C. LANSDON ..... Associate Editor

Subscription Price, per Year $1.00

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.

Communications and Questions — Communications are solicited from practical farmers, members of the F. E. & C. U. of A., are at liberty to ask questions on any phase of farm work. Answers will be either published or mailed.

THURSDAY, FEBRUARY 12, 1925.

WHY ARE COUNTY OFFICERS?

The whole system of local government from the state to the township should be reorganized. No private business could escape bankruptcy for a year if it were conducted like the state and municipal governments of the United States . Is it possible to effect progressive and constructive changes without surrendering democratic control over public affairs?

Consider for a moment the government of a Kansas county. There are three county commissioners, a sheriff, a coroner, a county clerk, a clerk of the court, a register of deeds, a superintendent of schools, a surveyor, a probate judge, and a county attorney. All these are constitutional officers elected by the people and with their duties prescribed by the constitution and the laws. In addition the legislature has also authorized certain counties to elect auditors and all to employ a county agent, a county engineer and a county health officer.

Here is a body of well paid public servants, that is well paid for the type of work done and of the men and women who do it, that costs a lot of money and results in waste, extravagance and too often in corruption and graft in addition to inefficiency. The volume of business transacted is not large for such an extensive and variagated personel. The duties of most of the officers are almose entirely clerical and for the most part are performed by deputies and assistants who do the work while the elected officers are devoting most of their time to their private affairs and to the political business of getting re-elected or in selecting their successors.

A board of county commissioners should be the only elective county officers and the duties of that board should be largely supervisory. It should have authority to levy taxes and employ a competent man to manage the business of the county. If this were done every court house in Kansas could be cleaned of at least one half its alleged working force and those who were left would render far better service than the cheap politicians who now live off the public and waste the funds of the people in activities for which they have no capacity and in which they have had no experience.

The county has very little legal business and what it has is generally poorly conducted by the elected county attorney. A county manager would hire a good lawyer when legal advice or assistance is needed and thereby save much money and get far better service. The offices of county clerk and treasurer could be combined and one office charged with the responsibility of collecting and accounting for all taxes. A competent county recorder could do all the work of the register of deeds, the probate judge and the clerk of the district court. A county engineer could take over all the duties of the county surveyor. The men and women performing all these duties should be selected on account of their competence and character. A single county manager working under an elected board of county commissioners could hire the clerical and administrative personel with much more certainty of securing good service than will ever be possible under the present system.

Of course it is impossible for the legislature to make such changes. When our constitution was formed careful provision was made for all the local politicians who were in the convention or who were back home waiting for statehood in order that they might become candidates for county offices. Perhaps the men of 1859 did their best but it was not good enough for the Kansas of today. The time has come for the formation of a better and a more business like system. The reforms now required are possible only through a constitutional convention or several very long amendments to the existing constitution.

Right now it is possible to hear the anguished screams of the cross roads politicians whose occupation would be destroyed by such a change in the form of local government. Men who should know better will declare against such a plan as a dangerous attack on the rights of the people to control their own affairs. When did the people of any county in Kansas ever control their own affairs or select their own officers? The changes suggested would restore control to the people by vesting it actually in an elective board whose term of office should not in any case be more than two years and who might well be elected annually and thereby effect a real re-call for incompetent or unworthy public servants.

BETTER FIELD SEEDS NEEDED.

Kansas farmers annually lose enormous sums as a result of planting inferior field seeds. This loss occurs in at least three ways. Badly selected seeds result in poor yields, often less than fifty per cent of the productive capacity of the soils. It takes just as much labor to raise a field of scrub corn, oats, barley, wheat, clover or other crops as it does to cultivate the same area planted to with pure bred seeds. Badly selected seeds have a low percentage of germination resulting in poor stands and scanty returns. Uncleaned seeds often foul with weed pests that only years of unproductive labor can eliminate and that in their turn result in poor crops.

The legislature of Kansas has failed to enact laws to insure the purity of field seeds marketed in this state. Our farmers buy and use tons of such seeds that cannot be disposed of elsewhere. The whole result is that we are not making much more than fifty per cent of the crops that should be produced. Pure bred seeds, used to the exclusion of all mongrel and scrub varieties, would increase production and reduce cost.

The Jobbing Association, always alert for opportunities to serve the agriculture of Kansas has volunteered to help the farmers by supplying Pure bred seeds furnished through a house that has a record of almost fifty years of unimpeached integrity. All members of the Union should get in touch with the Jobbing Association before they buy any field seeds for spring planting. Guaranteed seeds will make more money for the farmers of this state in a single year than it would cost to maintain the Farmers' Union for a generation.

CO-OPERATION MUST SERVE.

The basic contract that underlies an effective system of cooperative marketing is necessary and is enforceable as long as it is beneficial to the producers. The courts have held that such marketing agreements are proper and are not in violation of law. Similar decisions will continue to be handed down by the judges and juries just as long as cooperative marketing associations function with profitable results to their members.

The courts will sustain cooperative marketing contracts that result in benefits to agricultural producers. They will not enforce such contracts when it is apparent that the interests of the members are not served. This means that many cooperative marketing associations must clean house. Overpaid officials anxious only to draw their own salaries must be discharged. Farmer minded men must be in charge. Overhead expenses must be reduced. Better selling connections must be established.

Cooperative marketing is all right but it must not be forgotten that the members of a growers' association are partners in a business enterprise that must pay if it is to survive.

TO PRODUCE TAX.

The proposal to tax the gross production from oil and mineral resources of Kansas is just and fair. It should not be opposed either by those who now pay the taxes on tangible property or by the owners of oil wells, salt works, or mines. It will be fought by powerful interests. The natural resources of Kansas have made many millionaires without greatly benefitting the people of this state. The men who have grown rich in mining and oil operations without paying their fair share of the cost of government in Kansas are still unwilling to pay and will use every agent, means, argument and influence that they control in order to prevent the imposition of the production tax.

Many farmers have been lined up against a tax on natural resources by the argument that whatever the operators pay will be passed on to agriculture in increased prices of oil, coal, salt and other mineral products. If that were true the mine and oil operators would not be spending so much time and money in fighting the proposition. The men who exploit our natural resources know that it would be impossible for them to shift any considerable part of production tax to consumers. That is why they are organized to fight the proposition. That is why the hotels of Topeka are crowded with highly paid lobbyists employed by the operators to prevent the farmers in the legislature from making trouble by authorizing a production tax. If it were possible to shift all the burdens of such a tax to the final consumer there would be no organized and well paid lawyers in Topeka fighting the plan.

FARMERS AND PUBLICTY.

The Osage County Farmers' Union has done a very wise and helpful thing in designating its president, Brother Bullard, as its official publicity man. It is an instance of getting a good man for a big job. Farmers are little considered in by men who live in the cities because agriculture itself is practically without a voice. What the farmer needs is a real press agent.

Other county Unions that have not yet done so should follow the example of Osage. Nor should the publicity man take a narrow view of his job. Of course it is his business to report all interesting and important Union events occurring in his county to this paper. The Kansas Union Farmer should present a weekly picture of the activities of organization and cooperation in this state.

After all, however, this paper is read only by those who are already fairly conversant with the Union program and achievements. Tens of thousands of Kansas farmers, unfortunately for themselves and the organization, have never joined the Union. They get only the most meager information concerning our work from the regular daily and weekly papers upon which they rely for reading matter. The County Publicity Agent should not only supply all the news to the Kansas Union Farmers but should also send contributions to the local and state papers. There is not a country weekly in Kansas that will not print live news of cooperation. There is not a daily paper in this state that will not print any article that deals with the cooperative movement and that is real information for its readers. Mr. Bullard and the other county press egents should use every effort to get into the papers of the state with reports of what the Union is doing for its members and for agriculture in Kansas.

Every Local Union should have its own press agent to act as a correspondent for his paper and for the daily or weekly papers of the county. Country correspondence is a valuable feature of all local papers. Every batch of news from a neighborhood that has a Farmers Union Local should mention that local and its activities. This writer believes that all the Kansas papers are more than willing to help Kansas farmers if the farmers themselves will supply the news matter. Try it brethren.

USE OUR OWN PAPER.

A subscriber for a newspaper may read it weekly without really using it. The Kansas Union Farmer trys to serve its people in many ways. It prints the news of organization, education and cooperation. It offers a lot of editorial advice much of which possibly may be useful. It comments on what is going on in the world and endeavors to keep its observations free from bias and prejudice. It publishes every single letter from members that it can get and does not draw the line against criticism and condemnation. These are the news features but they are only a small part of the services rendered.

Every member of the Union buys something every week that some other member of the Union has for sale. Every Union store and elevator in Kansas sells merchandise of various sorts to members of the organization. Many of them have goods that will not move in their own territory. Farmers should advertise for customers. During the next six or eight weeks the classified columns of the paper should be crowded with announcements from farmers who want to sell eggs for hatching, animals for breeding purposes, seeds and plants for spring gardens and field crops. Of course it costs some money but advertisements in this paper always get results. So also the stores and elevators should use this paper as an agency through which they can move implements, stock and even equipment not required by their own customers and members.

But the advertisements printed in the Kansas Union Farmer are worthless unless they are read by members who want to buy. Every reader of this paper should read every single advertisement that is printed. Our advertisers are reliable. We are not encouraging mail order business in competion with local cooperatives. We accept business only from firms that are known to be honest and dependable. Brethren when you get through with this editorial read every advertisement in this paper. You may find something for sale that you need and be able to buy it from a fellow farmer wihout paying profits to a lot of middlemen whose services are not needed by cooperators who maintain their own mediums for communication with each other.

COMPULSORY VOTING?

The recent state convention of the Kansas Farmers' Union endorsed Senator Green's plan for getting more people to vote in the primaries and the elections of this state. The idea is simple. It proposes a substantial poll tax, probably as much as ten dollars, to be imposed on every qualified voter in each even numbered year. For participation in the primary election the voter would receive a receipt for one half his poll tax and for voting in the regular election he would get a receipt for the remainder. No citizen who voted at both the primary and regular elections would be required to pay any poll tax. All citizens failing to vote and unable to present any lawful excuse for their neglect of duty would pay ten dollars or whatever sum might be decided on by the legislature.

There were some objections from the members of the convention. One brother though that government would not be much improved by legislation that would virtually force indifferent citizens to participate in elections in which they have no interest. The answer to this is that all good citizens have a most vital interest in elections and that the very fact of their required participation would lead to a better appreciation of their duties. Another member did not believe that voters should be fined or taxed as such. The proposal would not only impose any tax on citizens who vote; it would penalize only those who have developed the very bad habit of neglecting a patriotic duty.

Another objection was that the proposal is too much like the conscription laws that force all men of military age and ability into the army whether they want to serve or not. And why not? The republic has the right to require military service from all citizens in time of national peril. That servce must be rendered even at the risk and frequently at the cost of life. The country is in danger from armed enemies only about once in a every generation. It is in danger from its apathetic, indifferent or dishonest citizenship all the time. Where is the logic in requring men to offer their lives to safeguard their country from foreign foes and at the same time excusing them from taking just a little trouble to save the free institutions of the republic from threats and dangers that are in existence all the time?

COMMENT ON WORLD'S NEWS FOR WEEK

Husbands are Regarded

As a right useful sort of property by Mrs. Ralph Tennal of Sabetha Under the present system as regulated by law and custom this good lady believes that husbands are all right as far as they go but no man is able to go quite far enough to suit her.

Mrs. Tennal declares that a better arrangement would be for every woman to have at least three husbands. one for social purposes, one to make money for the support of the family, and one to stay at home and keep house. In an age in which so many women must go without any husband this looks like asking for a good deal.

Still, it might work out all right. It is certain anyhow that the existing system that requires one husband to make money, to shine in society and to keep house puts too much of a burden on the average man who undertakes to live up to all the obligations of the married state.

Society Has Little Attraction.

For the husband who must provide cash for the support of a family. The man who works ten or twelve hours a day in a shop, store or office gets very little spiritual or material sustainance out of such social diversions as bridge, dancing and dining out after his day of bread winning is over.

Nor is the average man in any condition to do a washing and ironing or a housecleaning act after he has come home from work and cooked a meal for the family. After he has washed the dishes, wound the clock and ejected the cat he is justly entitled to call it a day.

Mrs. Tennal may be right. With a fair division of labor among them three husbands of one wife should be able to get some joy out of life for themselves and at the same time provide the wife with ample funds, a well kept house and plenty of social diversions. The experiment may be worth trying. If it works out all right fewer husbands will work themselves into early graves and there should be a considerable reduction in the male population of the insane asylums and institutions for the care of incurables.

Automobiles Costing $3,000,000,000.

Were bought by the American people during the year 1924. The country is somehat divided as to the wisdom of spending so much money for such a purpose. There are many good folks who hold that such an expenditure is a wicked use of money for a purpose that is worse than wasteful. There are others just as sane and wise who assert that buying an automobile is the very best possible way to use money.

The difference of opinion over the spending of money for automobiles is fundamental. There have always been plenty of people to condemn all use of money for pleasure as sinful and just a few more who have preached and practiced that buying pleasure is the best possible use to which income can be put. The world will always be made up of pleasure buyers and joykillers.

The country is spending a fabulous amount of money for automobiles but the average citizen, even though he owns a car, has more money and a lot more fun than in those dear, dead days in which old dobbin furnished the motive power for all pleasure vehicles.

Wheat Makes Little Money

For the farmers but there are a lot of other folks who get much more than mere sustenance out of it before it reaches the final consumers as finished products of modern bakeries. The Continental Bakery Corporation which has a paid in capital, mostly accumulated from profits of $450,000,000 has just absorbed the biggest baking company in Washington.

It is a far cry from the village baker with his brick oven to a $450,000,000 corporation with modern plants in all the big cities. Some folks wonder how the bakers do it. There is no mystery. To 196 pounds of good wheat flour that costs only about $9.00 even when wheat is worth $2.00 a bushel, the baker adds 121 pounds of water and some other inexpensive ingredients and from the dough so mixed he makes 315 loaves of bread which he sells for $31.50.

It is a good business but it depends for its profits on the fact that the average housewife no longer makes loaf bread for family use. A revival of home baking would speedily squeeze all the water out of the capitalization of the big baking corporation but it will not be done. The country will go back to home baked loaf bread when all our modern pleasure buyers decide to give up the automobile and revert to the ox cart for joy riding.

Dogs Saved Many Lives

In Nome, Alaska, when sledge teams drawn by shaggy malamutes delivered 300,000 units of diphtheria antitoxin to the health officer of that far away arctic town. The journey of 666 miles was made in five and one-half days. During the journey the temperature ranged from 0 to 50 below and the last six hours "mushing" was done in the face of a typical northern blizzard.

All will admit that the relays of dogs did nobly but what shall be said of Gunnar Kasson, the great "musher" who made the last relay of 100 miles on foot but of course hanging on to the gee pole of his sledge? The human body is the most perfect and reliable of all animated power plants. Possibly this is because human endurance is the result from the influence of the unconquerable human soul.

Further supplies of anti-toxine have been ordered by aero-plane. Will the gasoline motor prove more reliable than the combination of dog flesh and human courage and endurance that fought through five and one-half days of arctic winter over trackless snows to carry help to the plague stricken city buried in the continuous darkness of the Alaskan winter night?

Forbes Has been Convicted

Of conspiracy to defraud the government in connection with his administration of the affairs of the Veterans Bureau. The judge has sentenced this sorry scoundrel to serve two years in prison and pay a fine of $10,000.00. An appeal has been taken to a higher court but a reversal of the verdict of the jury or a suspension of the sentence imposed by the trial judge is very unlikely.

While Colonel Forbes was convicted of fraud against the government his real offense was a conspiracy to steal the funds that Congress had appropriated for the care and rehabilitation of the sick and crippled veterans of the Great War. No more contemptible crime was ever proved against a public officer. Forbes plotted to steal and doubtless did steal from the helpless survivors of bloody battles. For such an offense there should be no leniency.

The conviction of Forbes is a unique event in the criminal history of the country. He is the first public officer of the republic of approximately cabinet rank to be found guilty of crimes committed while in office. General Belknap, Secretary of War in the cabinet of President Grant was impeached for fraud in connection with sale of sutler ships at army posts but he resigned before trial and was never prosecuted in the courts.

Governor Ferguson of Texas

Labors under a heavier responsibility than the routine administration of the affairs of her office. In her person all women are on trial as to their fitness for the heavy and exacting duties of high executive positions. If she succeeds there will be many more woman governors elected in the near future. If she fails the Texas experiment will not be repeated for a generation.

Already it is reported that many Texas folks believe that Jim Ferguson, husband of the Governor and himself once deposed by impeachment from the same high office, should stay away from Austin and devote himself exclusively to the operation of his farm. It is argued that Mrs. Ferguson cannot possibly act as governor in her own proper person so long as her husband is right at hand to tell her what to do.

This is a matter that Texas voters must have considered when they made their choice in November. In all the circumstances it is just possible that the people intended that Jim Ferguson should be the real governor during the term for which they elected his wife to that office. In the absence of any proof to the contrary it should be taken for granted that voters know what they are about.

Senator Magnus Johnson

Is certain that he was not fairly defeated in the recent election in Minnesota. He has filed a contest against his opponent, Representative Schall, in which he charges that $75,000 was collected from bootleggers and used as a campaign fund in the interest of the republican candidate. He also alleges that Schall misrepresented and even lied about him, Johnson, in the campaign. No more serious charges were ever made against a Senatorial candidate.

The contest cannot be decided until next winter after the 69th Congress has been organized. If Senator Johnson can prove his charges a new election should be ordered in Minnesota.

Senate Assumption

Of powers held to be unconstitutional by the House of Representatives has stirred up quite a big row by and between the two law making bodies that perform at opposite ends of the well known Capitol on the Hill. In framing the postal pay increase bill, he Senate raised the rates on several classes of mail matter enough to produce additional income amounting to about $50,000,000.

When the Senate bill reached the House of Representatives, that body refused to consider it and returned the measure forthwith to the other end of the capitol with a curt note reminding the Senate that under the constitution all acts for raising revenue must originate in the House.

Address of President Wm. A. Lewis of Hays State Normal

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this situation is by application of all the means of all the people and each of us must offer our contribution to common understanding of this problem; then we will all become interested in it and our contribution will be worthwhile. Our solutions will be workable solutions that otherwise will never work.

In my judgment, this problem will not be solved quickly because we must stir up an interest in the thousands and hundreds of thousands of people who are vitally and directly concerned. I think the practical problem you are facing is the problem of retaining more of the products you are producing. I think tha is the big problem you are facing at this time as the farmers of America. We must master the problem in such a way that you may retain a larger portion of the wealth you are offering to civilization. If that is true, then the consumer faces an issue that if you retain more that is now in this twilight zone and the zone still insists that it must be as wide as it has been, then the consumer is going to face a question that is going to be tremendously difficult for him and that is to reach the place where he actually can have the means to consume your product; so one can't come up witout the understanding and the organization and the modifications of it all.

In our collective study of it all, we have come to understand the necessity of getting what we produce as farmers into the hands of the consumer without raising the plain of his economic living to such a place that when he turns around and produces a product we must in turn buy from his hands at a price that this extra wealth we produce means nothing to us. In the mastery of this problem, I think we are going to have to interest those who are at both ends of the link. It seems to me that along with your activities and understanding of your problems you have upon your shoulders the responsibility of interesting another group of folks who are not acquainted with your problems and that is the glory of America. Just last week, one of the greatest University Presidents in America in writing for one of the great dailies said this; that the time is here when the cost of raising boys and girls to manhood and womanhood with intellectual training equal to anyone else, has reached such a point that it is going to finish America unless we are to the place where we are willing to say—"Your son can go to college" and to the next man — "Your son can't"; to the next man—"Your son can" and so on around. Now no true American believes we have reached that point for one second. No true American is going to stand by and let his neighbor's boy have the opportunity for training to meet the teachings of the world and his own boy be denied that privilege. We want an interest in the finer things of life, I am trying to talk to you from the angle of one who has given his whole life to the problem of reaching every boy and girl from every single home regardless of the character and financial backing in that home.

What are you facing in the rural districts? Let's talk facts as they are in Kansas. The boys and girls in rural districts today—215,000 of them—are having an investment turned to their development of fifty dollars per boy or girl; and their cousins in the cities are spending just three times that much. Now is it because the men and women living in the cities are more interested in their boys and girls than the men and women on the farm? It is not. I know it is not because I have spent all my life working with people who live in the country. It is because the people who live in the country have reached the place where they have about exhausted their source of supplying the differencet between the $50.00 spent by the boys and girls in the country and the $150.00 spent by those in the city for the development of their boys and girls. City business is organized and they must pay more revenue toward its upbuilding. The unifying of all of your resources and your energies and your interests into the solution of this problem or retaining in the interest of your family and your homes, a greater share of the wealth which you produce than you now retain, is a problem which I believe you are beginning to solve in the right way. I have heard folks in the cities say they didn't believe you who live in the country were very much interesaed in the education of your child because you were unwilling to spend as much money on your boys and girls as they do in the city. I have heard people make that statement but I know that out in western Kansas the farmer has discovered this: if you will go to western Kansas you will discover the answer to that sort of statement. you will discover that the farmers have learned they have exhausted their resources insofar as old methods of procedure are concerned; but they have solved the problem by pooling their resources and have consolidated schools, giving their children the same opportunity that city children have. Now out in the plains where you can see for miles and miles, you will find school buildings doing credit to a city building. Those people, because they faced an issue, pooled their interest, got together and because they were interested in their boys and girls in their neighborhoods, solved the problem. During the world war the President of the United States and our Governor called upon the college and its resources to help solve the problems that faced us at that time. So now I want to say to you that the colleges are happy because they are being called upon and recognized as a useful agency in meeting and helping to solve the problems facing all of us. We can't prosper unless you prosper. We can't live unless you live. We can't be happy unless you are happy and we recognize that fact. Therefore we recognize that you people are facing problems that are also our problems. In the schools—the State College and from the State College into your high schools and your grade schools, there is a need for an understanding of some of the things in life that we have never thought belonged in the school room. There are still those who say that only reading and writing and arithmetic belong in the school room and when you get outside of those studies you are into something you have no business being in. Then there are others, and I am glad to say by the vast majority not men who are themselves in the teaching profession, that are demanding certain things for the

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The Countrywoman

A MAN.

Teach me that sixty minutes make one hour, sixteen ounces one pound, and 100 cents one dollar. Help me to live so that I can lie down at night with a clear conscience, without a gun under my pillow and unhaunted by the faces of those to whom I have brought pain. Grant that I may earn my meal ticket on the square and that in earning it I may do unto others as I would have them do unto me. Deafen me to the jingle of tainted money and to the rustle of unholy skirts. Blind me to the faults of the other fellow, but reveal to me my own. Guide me so that each night when I look across the table at my wife, I will have nothing to conceal. Keep me young enough to laugh with my little children and sympathetic enough to be considerate of old age, and when the day comes of darkened shades and the smell of flowers, the tread of soft footsteps and the crunching of wheels in the yard, make the ceremony short and the epitaph simple—"Here Lies a Man."—Ex.

Fruit Tarts.

1 cup chopped fruit, peaches or apricots.
1 egg.
1 cup sugar.
1 tablespoon lemon juice.
2 crackers.
1 tablespoon grated orange rind.
½ cup chopped nuts.

Chop the fruit, add the beaten egg, sugar, finely rolled crackers, lemon juice, orange rind and chopped nuts. Cut circles of pastry six to seven inches in diameter, put a tablespoon of the mixture on each, moisten the edges with water and press together with a fork, forming a "turnover." Bake in a quick oven.

Glazed Sweet Potatoes.

6 sweet potatoes.
Salt and pepper.
Butter or butter substitute.
1 cup brown sugar.
¼ cup water.

Boil the potatoes without paring them, and, when tender, drain and strip off the skins. Make a thick syrup of the sugar and water. Cut each potato in half, dip it in the syrup, lay in a baking dish, season each piece with salt and pepper and a bit of butter. Bake in a quick oven until the potatoes are brown. They will brown quickly.

Tempering New Glassware.

Glass dishes and lamp globes when new should be put in a large pan with cold water to cover them; then place the pan on the stove and let the water come to a boil very slowly. By doing this the glass will last longer and will stand the heat better. China can be treated in the same way.

Mince Pie From Leftovers.

Many times there is a small quantity of meat left in the refrigerator, such as steak or hamburger. Why not make a single mince pie?

Take from ½ to 1 cup of finely chopped beef. Add 1 cracker rolled fine, ½ cup sugar, ½ cup molasses, ½ cup of boiling water, 1 rounding tablespoon of butter, 2 tablespoons of vinegar, a dust of cloves, 1-3 of a teaspoon of nutmeg, ½ teaspoon of salt, ½ teaspoon of cinnamon, ½ cup chopped raisins and ½ cup chopped apples. Sometimes a little left-over jelly or preserves may be worked in.

Cook the mixture in a saucepan, being careful not to burn. This will be enough for two medium sized pies. Put part of it in a bowl and sprinkle the top with sugar. Set in a cool place. It will keep several days. Use the rest for a mince pie to use at once.

White Loaf Cake.

½ cup butter.
1½ cups sugar.
Whites of 4 eggs.
2 cups flour,
¾ cup milk.
2 level teaspoons baking powder
¼ teaspoon almond extract.

Sift flour once and measure, add baking powder and sift seven times. Sift sugar, then measure. Cream butter and sugar thoroughly, then alternately flour and milk, a little at a time, then flavoring. Fold in stiffly beaten egg whites very carefully, being careful to fold and not stir. Bake in two small loaf pans, or an angel food cake pan, forty to sixty minutes at 350 degrees F.

Coffee Cake.

3 cups sifted flour.
4½ teaspoons baking powder.
¾ cup sugar.
1 teaspoon salt.
1 teaspoon mace or cinnamon.
1 egg.
1 cup seedless raisins.
1½ cups milk or water.
3 tablespoons melted shortening.

Sift dry ingredients three times. Add rasins, milk, egg and fat. Mix thoroughly. Place in shallow pans, sprinkle with top mixture and let stand five minutes. Bake in hot oven (400 degrees) for thirty minutes. This recipe will fill two 12-inch pans.

TOP MIXTURE

2 tablespoons flour.
4 tablespoons sugar.
¼ teaspoon mace.
1 teaspoon melted shortening.

Mix all ingredients and sprinkle on top of dough.

izenship. We must have a generous attitude of mind and spirit that a man takes when his neighbor prospers. When we can do that, then in place of the twenty-two thousand members you men represent today, you will represent 222,000 at a convention of this kind; and more than that, because everyone will realize that in a great organization that represents the general wholesome spirit of American citizenship, no man will want to be outside of an organization working for the good and happiness of everybody.

I was talking to a group of preachers sometime ago, and told them that some of these days we were going to become civilized enough to allow the child to read the bible in our schools and then ask the teacher questions about the bible; and one good friend said: "But that will never do because the teacher don't understand the bible." I want to say right here that I realize (and I don't think I am fooling myself into believing it) that we who work in the school room are not going to be the ones to furnish the information because we know we can't do that. But we that work in the school rooms are going to those who have the information because that is our inclination and it is our business. We want to so discriminate in such a way that we can give actual service that will be fundamental in making our boys thoroly acquainted with all the fundamental things, leaving out the colorings that should be eliminated. When we can do that, I am ready to say to you that in my judgment we will have made a fundamental contribution to this great problem that so vitally concerns the lives of American people. I think I speak the truth when I say that if we can't do that—if we can't go out into this mystery of the twilight zone and discover the fundamental things in that day light zone so that everyone will have knowledge of that zone—I say if we can't do that I submit to you this fact that in place of the proud independent American farmer that has been the glory of America, you will surrender your place to the same type of people that represent the peasantry of Europe. To avoid that, we must all work together in solving our great problem. I have been a school teacher now for twenty-six years, more than a quarter of a century. I have come in contact with thousands and thousands of men and I believe I am speaking from experience and positive information when I say that if we (those of us who have the leadership in our hands) use the collective intelligence of all of you, we can solve this great problem that is facing us; and when we do that, the solution of collective marketing, the distribution of the products which you raise and a just portion of the money that is involved therein, shall remain under your control. Then we will be getting the "square deal" that all of us as honest American citizens, ask. Nothing more or nothing less. I thank you.

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INSTRUCTIONS FROM THE INTERNAL REVENUE DEPARTMENT FOR THE FARMERS IN MAKING UP HIS INCOME TAX.

The farmer, in making his income tax return for the year 1924, will find to his advantage several changes in revenue legislation. A reduction in the rates is not the only benefit afforded by the revenue act of 1924. The 25 per cent credit on "earned income," an increase in the exemption allowed a married person and the head of a family and other features are of interest to many taxpayers.

The normal tax rate on income for the year 1924 is 2 per cent on the first $4,000 of net income in excess of the personal exemption and credit for dependents. 4 per cent on the next $4,000 and 6 per cent on the balance. The normal tax rate on income for the year 1923 was 4 per cent on the first $4,000 of net income in excess of the personal exemption and credit for dependents, and 8 per cent on the balance. The surtax for the year 1924 begins on net income in excess of $10,000. Under the revenue act of 1921 it applied to net income in excess of $6000.

The personal exemptions under the revenue act of 1924 are $1,000 for a single person, and $2,500 for a married person (living with husband or wife) and the head of a family, regardless of the amount of net income. Under the preceding act the exemption for a married person and the head of a family was $2,500 if the net income was $5,000 or less nad $2,000 if the net income exceeded $5,000. No change is made in the provision allowing a taxpayer, in addition to his personal exemption, a credit of $400 for each person dependent upon and receiving his (or her) chief support from the taxpayer, if such person is under 18 years of age, or incapable of self-support, because mentally or physically defective.

The status of a taxpayer with regard to his personal exemption is determined by appointment, according to the number of months the taxpayer was single, married or the head of a family. For example, a taxpayer married on July 20, 1924, and who lance of the taxable years is entitled to an exemption of $1,625. For the first 7 months he is classed as a single person, entitling him to an exemption of $583.33⅓—seven-twelfths of the $1,000 exemption allowed a single person. For the last five months he is entitled to $1,041.66 2-3—five-twelfths of the $2,500 exemption allowed a married person.

A fractional part of a month for this computation, is disregarded unless it amounts to more than half a month, in which case it is considered to be a month.

With regard to the $400 credit for a dependent, the act provides that the taxpayer's status on the last day of the taxable year—December 31, if the return is made on the calendar year basis—shall determine his right to such credit. If on that date he was supporting children under the age of 18 or an aged or infirm parent, he is entitled to the $400 credit for each such dependent. If his support of such dependent ceased during the year, he is not entitled to this credit.

Under the preceding act, the status of the taxpayer on the last day of the taxable year deterined his status with regard to his personal exemption as a single person, married person or the head if a family, as well as the $400 credit for a dependant.

Returns are required of single persons whose net income for 1924 was $1,000 or more or whose gross income was $5,000 or more and of married persons living together whose net income was $2,500 or more, or whose gross income was $5,000 or more. If the combined net income of husband, wife and dependent minor children equalled or exceeded $2,500, or if the combined gross income of husband, wife and dependent minor children equalled or exceeded $5,000, all such income must be reported on a joint return, or in separate returns of husband and wife.

A new provision of income tax legislation is that all net income up to $5,000 shall be considered as "earned net income." On this amount a 25 per cent credit for earned income is based. For example, a farmer, married and with no dependents, who in 1924 received from his farming operations a net income of $2,500 and made from the sale of a portion of his farm lands a profit of $1,000, would pay, without the benefit of this credit a tax of $20. His actual tax is $15. Subtracting from his net income of $3,500 his personal exemption of $2,500, leaves a taxable net income of $1,000. The tax on this at 2 per cent is $20, one-fourth of which may be deducted.

While all net income up to $5,000, whether or not actually earned, for example, as profit from the sale or rental of farm lands or from other transaction, is deemed to be "earned net income," the act provides that in no case shall the earned net income be considered to be in excess of $10,000. An executive of a corporation whose salary for 1924 was $20,000, or a professional man whose net income from fees was $30,000 cannot claim in excess of $10,000 of such amounts as earned net income for the purpose of the 25 per cent credit.

The farmer who himself is engaged in farming or who rents his farm on shares, keeping no books of accounts, or keeping books on the "cash receipts and disbursement basis"—which means a record of the amount actually received and the amount actually expended—is instructed by the Bureau of Internal Revenue to obtain from the collector of internal revenue for the district in which he lives a copy of Form 1040F. This is a schedule of farm income and expenses, which must be attached to his return on Form 1040. The farmer filing on the cash receipts and disbursements basis (in which no inventory to determine profits is used) must include in his gross income for the year 1924 the amount of cash or the value of merchandise or other property received from the sale of live stock and produce which were raised during the taxable year or prior years, profits from sale of live stock or other items which were raised during the taxable year or prior years, profits from sale of live stock or other items which were purchased, and gross income from all other sources. The farm expenses will be the amount actually paid out during the year. The deduction of such expenses in computing net income depends, of course, upon whether they are ordinary and necessary in the carrying on of the farmer's business.

With farmers who keep their accounts on the accrual basis, the filing of form 1040F is optional. For such farmers, inventories at the beginning and end of each taxable year are necessary. For those reporting on the accrual basis, the gross profits are obtained by adding to the inventory value of live stock and products on hand at the end of the taxable year, the amount received from the sale of stock and products and other miscellaneous receipts, for hire of teams, machinery and the like during the year, and deducting from this sum the inventory value of live stock and products on hand at the beginning of the year and products purchased during the year. The farm expenses will be the amount incurred, whether paid or not.

The farmer in making his income tax return for the year 1924 should note these facts.

He is entitled, if engaged in farming as a business enterprise, to deduct from gross income as necessary expenses amounts actually expended in carrying on the business of farming. These include the cost of rakes, shovels, and ordinary small tools of small cost and short life. The cost of a threshing machine, automobile or tractor may not be deducted as it is regarded as a capital investment, which is not deductible. The cost of feed purchased for live stock may be deducted, but not the value of such

The cost of seed and fertilizer bought and used in the production and produce raised by the farmer himself. harvesting of a crop is deductible.

The cost of food purchased for hired labor may be deducted, but not the value of products furnished by the farm. Wages paid farm laborers is a deductible item but not the wage paid a domestic employed in the household, which is a personal or living expense. The value of a farmer's own labor, that of his wife, or dependent minor children is not deductible, unless the amount deducted is reported as income.

Losses of buildings, machinery or other property resulting from fires and other casualties, not included in an inventory, are deductible to the extent they are not compensated for by insurance or otherwise. Loss of property included in an inventory, is taken care of by the reduced amount of the inventory at the close of the year. The loss of growing crops by frost, storm, flood or fire, or the loss of animals raised is not deductible.

Where a tenant farmer pays his rent to the landlord in crops raised on the farm (the agreement being on the crop share basis) he cannot deduct all amounts paid by him in raising the crop.

To take full advantage of deductions to which entitled, which include bad debts, contributions, etc., farmers are advised by the Bureau of Internal Revenue to read carefully the instructions on Form 1040 and 1040F.

The return must be filed with the collector of internal revenue for the district in which the taxpayer lives or has his principal place of business. The filing period is from January 1 to March 15, 1925. The tax, this year as last, may be paid at the time of filing the return, or in four equal installments, due on or before March 15, June 15, September 15 and December 15.

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KANSAS CITY HAY MARKET
February 6, 1925.

Receipts of hay on the Kansas City market this week were as follows:

Prairie, 109 cars; Alfalfa, 550 cars; Timothy 42 cars; Clover Mixed, 13 cars; Clover, 7 cars; Straw, 6 cars. Total 727 cars.

Receipts last week were 917 cars and a year ago 852 cars.

No. 1 and No. 2 Prairie were quoted unchanged to fifty cents higher this week. Both Timothy and Clover Mixed were fifty cents lower. Receipts were somewhat lighter this week, with the result that good quality sound Alfalfa of medium and upper grades is selling at steady prices with a good demand. Out of condition and wet or damaged hay is selling at a heavy discount and is practically unsalable. The prairie market continues steady, while Timothy is slow and dull.

Nominal Quotations, Feb, 6, 1925.

Prairie:
No. 1—$11.00-12.00.
No. 2—$9.50-10.50.
No. 3—$7.50-9.00

Alfalfa:
Sel Dairy—$24.50-26.00.
Choice—$22.50-24.00.
No. 1—$20.50-22.00.
Standard—$16.00-20.00.
No. 2—$14.00-15.50.
No. 3—$10.00-13.50.

Timothy.
No. 1—$16.00-17.00.
Standard—$15.00-15.50.
No. 2—$13.50-14.50.
No. 3—12.00-13.00

Clover Mixed:
Light—$16.00-16.50.
No. 1—$14.50-15.50.
No. 2—$12.00-14.00

Clover:
No. 1—$15.00-17.00.
No. 2—$11.00-14.50

Straw— $7.00-7.50.

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Led by Job Harriman, 2 colonists have left Newllano, La. for Ink, Ark., in the Ozark mountains to form an agricultural cooperative community. A hundred more will follow in the near future if the colony's 2,000 acres on te Ouachita River in Polk county prove as productive as hoped. Farming, dairying, fruitgrowing and trucking will form the basic occupations of the community.

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HONOR ROLL

Bavaria, 1978— C. A. Olson, Bavaria, 7 members.

Trivoli 1,001— W. H. Fleming, Genesee, 14 members.

Emmons 783—C. E. Wilson, Washington, 27 members.

Three Corners 769—Geo. Crissman, Russell, 6 members.

Sunflower 1745 — Geo. Peirano. Wilson, 9 members.

Prairie Dale, 370 — Thos. Hamp. Luray, 8 paid.

Neal 131—J. C. Graves, Toronto; 12 members.

Prairie Star 944—Anton F. Kepka, Wilson, 13 paid 1925.

Morland Elevator No. 1822—W. P. Baird, Moreland, 34, all paid 1925.

Liberty Local 925—Ed Mog, Wilson. 41, all paid 1925.

Point Lookout No. 1072— John Hofhines, Esbon, 12 members.

Rose Hill No. 1293—P. L. Dodd, Esbon, 8 members.

Excelsior 975—W. A. Shaffer, Wilson, Kans., 39 members.

Dew Drop Local No. 454—Louis Tracewell, Lincoln. 5 Paid.

Admire No. 1255, J. F. Martin, Secretary—9 paid for 1925.

Washinton No. 1680, Geo. J. Meade Secretary, Drexel, Mo.—17 paid.

Sunrise Local No. 738, Chas. Radina Luray. 5 paid.

Herynk Local No. 1427 — Heny Eden, Hanover. 19 paid.

Catherine Local No. 884 — Wm. R. Staab, Catherine. 7 paid.

New Hope Local No. 1834 — Wm. Craig, Cedar Point. 8 paid.

Valley View Local No. 488 — Bryan Look, Stockton. 21 paid.

Grimsley Local No. 420 — H. R. Jensan, Allen. 12 paid.

Hays Local No. 864 — Frank B. Pfeifer, Hays. 66 paid.

KANSAS UNION FARMER WEEKLY EXCHANGE

ould advertise it in this Department. Rate: 3 cents a word per issue. Count words in headings, 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.

LAND FOR SALE

WANTED TO HEAR from owner having farm or unimproved land for sale. John J. Black, Chippewa Falls, Wisconsin.

"AGENTS WANTED.

WE PAY $200 Monthly Salary, furnish car and expenses to introduce our guaranteed poultry and stock powders. Bigler Company, X. 673, Springfield, Illinois.

MALE HELP WANTED.

SALESMAN WANTED to solicit orders for lubricating oils, greases and paints. Salary or Commission. Address THE HARVEY OIL CO., Cleveland, Ohio

WANTED AT ONCE EXPERIENCED MAN FOR GENERAL FARM work on dairy farm. Milker used. Would like young man interested in dairying. NO CIGARETTES. Carl Goddard, Phillipsburg, Kansas.

WANTED—Girls—woman. Learn Gown Making. Earn $25 week. Sample lessons FREE. Write Franklin Institute, Dept. B 559, Rochester, N. Y.

YOUNG FARMER.

Educated who would like to learn to sell. Make $20,000 yearly in home territory. Old established house. Employployment Dept. 830 Wade St. Cincinnati, Ohio.

STORE FOR SALE.

FOR SALE THE FARMERS UNION Store at Ogden, Kansas.

STOCK FOR SALE.

FOR SALE REGISTERED BLACK Poland China Boar, Big Type, Price $50.00. Claude Richardson, Westphalia, Kansas.

FOR SALE PURE BRED HOLSTEIN BULL calf $25.00. J. NAURETH, Kents, Kansas.

POULTRY.

CHICKS—All breeds Hundred per cent live delivery. Guaranteed to please. SEBER'S HATCHERY, Leavenworth, Kans.

IMPERIAL RINGLET BARRED ROCK COCKERELS $2.00 and $3.00 each. Clara Phillips, Carlton, Kansas.

TOBACCO.

KENTUCKY HOMESPUN TOBACCO HAND PICKED ripe and mellow. Smoking, 10 pounds $1.50. 20 pounds $2.75. Kentucky's Best 10 pounds $2.50. 20 pounds $4.00. Chewing, 5 pounds $1.75. 10 pounds $3.00. Satisfaction Guaranteed. Tobacco Growers Union, Lynnville, Ky.

MISCELLANEOUS

VEIL MATERNITY HOSPITAL AND BABY HOME caring for unfortunate young women before and during confinement. PRIVATE, ETHICAL, HOMELIKE 3033 East 11th St., Kansas City, Mo

RESOLUTION OF SYMPATHY

Whereas Almighty God in His Infinite wisdom has seen fit to remove by death from our midst, Mrs. Marie Kloepper;

Whereby her husband has lost a faithful wife, her family a kind and loving mother;

Be it Resolved, that we, Madison Local No. 1216 extend to the bereaved husband and family our deepest sympathy in their time of sorrow.

And Be it Further Resolved, that a copy of these resolution be sent to the bereaved family, a copy to the Union Farmer for publication and a copy put on the minutes of our meeting.

Edward Stutz, Sec.
Lancaster, Kansas, Feb. 1, 1925.

RESOLUTION OF SYMPATHY

Whereas, Our Heavenly Father, has seen fit to remove from our midst our esteemed neighbor and friend, Wm Brady, a member of Harrison Local 1106.

Be it Resolved, That we the members of above Local extend to those bereft our sincere sympathy. We shall all miss him.

Furthermore, Be it Resolved: That a copy of these resolution be sent to the Soldier Clipper and one to the Kansas Union Farmer for publication

Helen C. Mallam,
S M. Bair,
W C. Holliday, Com.

Pedigree breeding has shown that high egg production is inherited. The tendency toward high egg production is transmitted by the male as well as the female. The average poultryman probably cannot afford to trapnest and pedigree his stock but it is possible to buy at a reasonable price cockerels from flocks which are high producing. Such males will probably pay for themselves many times over by increasing the egg production of their daughters.

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PEP UP YOUR LODGE MEETINGS.

100 Humorous STUNTS and Starts for Speeches, for Lodges, meetings parties, clubs. Book of 100 Live Ideas for the Entertainment Committee. Tested and proved. Endorsed by leading organizations The Standard Book. Laughs, pep, tricks, speeches,—Everything. Just the things your committee needs to put on meetings and parties that the whole crowd will talk about for weeks. Get this live stuff NOW. Keep up with the procession. Stimulate interest. Put more pep in your meetings and parties Have something doing every minute. A dollar is a small sum for a Whole Handful of Snappy STUNTS and Starts for Speeches. You Don't Pay Unless Pleased. Send no money. Pay Postman $1.00 on arrival of book and few pennies for collection charges. Address Illinois State Register, Dept. K 406, Springfield, Ill. Mention this paper.

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Farmers' Union Jobbing Association, 643 New Board of Trade Bldg. and Farmers Union Bldg., Room 216.

Farmers' Union Live Stock Commission 406-8-10 Live Stock Exchg. Bldg. Kansas City, Mo.

Live Stock Exchange Bldg., Wichita, Kan.

Farmers' Union Mutual Insurance Co. Salina,

Farmers' Union Auditing Association Thomas B. Dunn. Salina.

Farmers' Union State Bank, Kansas City, Kansas.

Kansas Union Farmer, Salina, Kansas.

Experimental work has shown that it is impossible to increase the size of eggs by different methods of feeding.

MAKE ELECTRICITY FROM THE WIND.

FOR LIGHT, HEAT AND POWER on the Farm Write to LANDON J. PORTER of QUINTER, KANSAS and he will show you how to do it on your farm. LANDON J. PORTER, QUINTER, KANS. State Agent for New Perkins Aerolectric.

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Field grown 3 year-old Plants. All the Favorites. 50 cts. each. 12 for $5.00. 2 year old. Same varieties. 5 for $2.00; 12 for $3.50.

Gladioli, Dahlia, Peonies and other Flowers. Send for Full List.

All orders Prepaid. C. O. D. if desired.

R. J. GIBBONS, Mt. Holly, N. J.

FARMERS' UNION LIVE STOCK COMMISSION.

South St. Joseph, Mo.
NOTICE TO INDIVIDUAL MEMBERS.

Patronage dividends for 1924 are now ready for distribution.

To be entitled to refund, it is necessary that you are a producer of livestock and a member in good standing of one of the state-wide farm organizations, which has signed the Marketing Agreement in force at the Farmers Union Live Stock Commission at South St. Joseph, Missouri, namely:

The Farmers' Union of Nebraska,
The Farmers' Union of Iowa,
The Farmers' Union of Kansas,
The Farmers' Union of Missouri,
The Farmers' Union of Colorado,
The Missouri Farmers' Association,
The Farm Bureau of Missouri,
The Farm Bureau of Kansas,
Farmers' Union L. S. Commission, Inc.

Under a recent ruling of the Department of Agriculture, non-member producers of livestock have the privilege of becoming members of one of the above state-wide farm organizations by taking out memberships and paying 1924 dues previous to February 15, 1925,—said memberships to be recorded by the state secretary of such organization in which membership is taken out before March 1, 1925, and thereby be entitled to receive dividends on commissions paid during the year 1924. This ruling applies only to 1924 patronage dividends, and is a special ruling of the United States Department of Agriculture, made for the year 1924 only, and to take care of shippers who made shipments to this agency during the year 1924, believing they would receive a patronage dividend. It must be fully understood that to be entitled to refund on commissions paid during the year 1925 it is necessary to be a producer of livestock and a member of the above state-wide farm organizations at the time stock is sold.

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HOW MANY SECRETARIES AGREE WITH MR. ARNOLD?

Ogallah, Kansas,
January 29, 1925.

The Kansas Union Farmer,
Salina, Kansas.

Dear Sirs:

Will you please send me a half dozen copies of the paper, issue of Jan. 22nd for distribution among prospective members. I want as many as possible to read the recommendations of the National Council of Farmers Co-op. Marketing Association, to President Coolidge's Agricultural Commission. I consider that one Article alone worth a good many times the subscription price of the paper.

If you will send me a few sample copies each week I think I can get quite a number of subscribers among the non-members here which I think will in time increase the membership here. I have been a member of The Farmers Educational and Co-operative Union for thirteen years. And never have missed a copy of the paper. I think the paper has grown better year after year, I consider it every farmers duty to stand by the principles of the Farmers Union. I think a great many of our members have gone into the Union "and also our Co-operative Associations" more for the purpose of deriving a financial benefit to themselves than for the purpose of carrynig out a principle. I believe there should be a campaign put on, "and it could be done through the Local Secretaries," to increase the circulation of the paper among the non-members.

I believe more real good can be accomplished by increasing the circulation of the paper among the non-members and showing them through the columns of the paper that it is their duty to their profession, their stae, and their Nation to work for Co-operation, than in any other way.

If every Secretary in the State could get a few new subscribers to the paper it would be a great uplift to the cause we have espoused.

If you consider this suggestion worth anything you may publish it in the paper. Otherwise you can put it in the waste basket. But send the back numbers of the paper anyway, and Sample copies if you see fit to do so.

Your for Co-operation,
Secretary-Treasurer,
Prairie Knoll Local No. 729.

Let us hear from anyone who thinks a roll of paper will do any good.

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Address of President Wm. A. Lewis of Hays State Normal

(Continuel from Page 3)

schools. You will find that they want their boys and girls to have an acquaintance with the difficulties they are going to face in life before they get to the place where disappointment will be so great that it might ruin their entire future. We have spent too much time on many of the things that while they are fine—no question about that—do not apply to the business of living. No boy or girl can face the future who is not equipped to travel at the rate of speed that civilization and business are going to demand they travel. So those of us who have been engaged in the school room for a long time are working on this problem with considerable seriousness. Personally, I feel that all the teachers we send out from the State Colleges ought to go to you and to your schools equipped to acquaint your boys and girls with the business in which their fathers and mothers are engaged.

There are five boys in the family that I came from. Four of them are still on the farm. I am the only black sheep in the family. You couldn't get one of the other boys to leave the farm. I will take it back; you couldn't get one-half of the fourth boy to join with the other people in any of the industries in which they might be engaged. I say to you, the ultimate solution of this problem you are facing is going to depend upon that unquestioned confidence in the honesty of all of you and it is also going to depend upon the sum total confidence of all of you in knowing that the problem can reach a solution. We must thru mutual protection, grow up together, feeling that there is a fundamental honesty in American cit-

FARMERS CLASSIFIED AD — USE THIS FORM—IT SAVES DELAY

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NOTE: Count your name and address as part of advertisement

Department of Practical Co-Operation

UNION MEETING NOTICES

Notices of Farmers' Union meetings will be printed under this head without charge. Secretaries should send in their copy at least two weeks before the date of the meeting.

NOTICE OF MEETINGS.

Herynk Local 1427 meets every first and third Tuesday evening of every month.

Come out and boost. Don't stay at home and kick.

Harry Eden, Secy.

CRAWFORD COUNTY.

The regular meeting of the Crawford County Farmers Uunion will be held on the last Tuesday of each month throughout the year in Union Hall over Crawford County State Bank, Girard, Kans.

H. S. Woods, President,
G. W. Thompson, Secy.

SILVERDALE LOCAL NO. 2051.

Silverdale Local No. 2051 meets every second and fourth Wednesday in the month at the Silverdale School House.

J. F. LEWIS, Sec.

NEWBERRY LOCAL NO. 1922.

Newberry Local No. 1922 meets regularly, the first and third Monday nights of each month. The members make the union what it is You help make it a success in every way by doing more than your part and attending these meetings.

R. J. Muckenthaler,
Sec'y-Treas.

ELLIOTT LOCAL NO. 1232.

Elliott Local No. 1232 meets the last Friday in each month. We would like to see all members present and bring all the new members you can.

Mrs. Ernest Branch, Sec.

ROCK CREEK LOCAL NO. 1810

Rock Creek Local No. 1810 meets the first and third Friday evening in each month at Rock Creek School house 3 miles east of Wellsville. All union members welcome.

A. L. Robinson, Pres.
S. J. Lohr, Sec'y.

COLUMBIA UNION NO. 1233.

Columbia Union No. 1233 meets the second and fourth Friday nights of each month. Visiting members welcome.

A. Wray, Pres.
Lee Bonar, Sec.

COUNCIL CORNERS. LOCAL 1783.

Regular meetings held on the first and third Monday nights of each month. A local that is good enough to accept you into membership is good enough to boost for. Attend the meetings.

Jas. Albertson, Pres.
Ethel Roberds, Sec.

CRESCO LOCAL NO. 377

Cresco Local No. 377 Selden, Kan., meets every first and third Thursday in the evening at 8 p. m. of each month. Come out and boost and help all you can to make it a one huudred percent Farmers Union.

AdamSulzman,pres.
John Wolf, Sec.

NOTICE!

HURON, Kans. — The High Prairie Local No. 1588 meets on the first and third Wednesday nights in each month. Let's start the New Year right by paying up our dues at once. All visiting members welcome. W. R. Fuhrman, Sec.-Treas., H. G. Buttron, Pres.

BUCKEYE LOCAL NO. 1031

Buckeye Local No. 1031 has changed their meeting night. It will meet every first and third Wednesday evening of each month, beginning the first Wednesday in January 1925.

J. J. Maska, Secy.-Treas.

VASSAR LOCAL NO. 1779

Regular Union meetings held the first and third Tuesday in every month. All members are urged to attend and help make it a success.

Herman A. Wigger,
Sec'y-Treas.

NEW BASIL LOCAL 1787

Local meeting second Monday of every month. Come out let us see if you are alive. Visitors welcome.

J. P. Baier, Pres.
Henry Hoffman, Sec.
Elmo, Kans.

RURAL REST LOCAL 2133.

Rural Rest Local 2133, Salina, Kas. meets the first and third Saturday evenings of each month. At the first meeting of the month eats are served. The other meeting is a program meeting.

Any Farmers Union members in Salina over Saturday night will be welcome at these meetings. Call at the State Secretary's office and learn the meeting place.

UNION VALLEY LOCAL 1679.

We meet every two weeks on Tuesday. All Farmer Unions members welcome.

Owen Hunsparger, Pres.
I. M. Wagner(Sec.

LOST SPRINGS LOCAL 385.

Regular meetings every 2nd Saturday of each month.

A. J. Pospisil, Pres.

FONTANA LOCAL 1789.

Meet the first and third Friday nights regularly

All members should be present.

W. A. Booze, Sec.-Treas.
W. H. Slyter, Pres.

UNION LOCAL NO. 273.

Regular meetings on second and fourth Thursday each month.

Charles Crossardt, Sec.

NEW HOPE 2020

New Hope 2020—In Stafford county meets every first and third Thursday of the month.

Pres. S. E. Veach,
Sec. Fred Hahn.

UNION 2019.

Union Local No. 2019 in Stafford county meets the second and fourth Friday of each month.

Pres. A. L. Francis,
Sec. E. F. Lutes.

BROGAN 226.

Brogan Local No. 226 at St. Paul in Neosho County meets the second and fourth Thursday of each month. Visitors are always welcome.

L. L. Venneman.

WABAUNSEE COUNTY.

Wabaunsee county Union will meet at Alta Vista Feb. 14 at 1:30. Work of Co. Produce Pool.

Joe J. Richmond, Co. Sec.

SPRING CREEK LOCAL.

Spring Creek Local No. 1174 meets the first and third Wednesday nights of each month at Merchant school house. We urge that all members be present.

S. O. Watson, Pres.,
Nell Lobingier, Sec.

LIBERTY LOCAL, SAFFORD CO.

Liberty Local No. 988 Stafford Co., have for their regular meeting nights the first and third Fridays of each month. A standing invitation to meet with us is extended to all visiting members.

Ray Henry, Pres.
Lawrence Wright,
Sec.-Treas.

COLLINS NO. 636.

The meetings of Collins Union Local No. 636 are held on the fourth Wednesday evening of each month.

A. E. Wyatt, Pres.
Winifred Crispin, Sec.

GRANDVIEW LOCAL 1214.

Editor Kansas Union Farmer:

Will send a few lines to let the Union friends know that we are still on the map.

We had a little discussion last meeting and among other subjects the Sterling bill that is before Congress, was mentioned.

That bill calls for increased postage on most mail goods and publications in particular. The object is to raise more postal revenue to increase the salaries of postal employes. The writer inquired of the other members what was the salaries of the postal employes and was informed that the wage scale ran from sixteen to twenty-four hundred dollars per year, according to length of time in service.

It is a pretty safe wager, that over sixty per cent of the farmers of the middle west, returns less gross income per annum after interest on indebtedness is paid, not mentioning all work that mother and the children are doing on the farm. The average size farm of the middle west represents an investment of from eight to twenty thousand dollars. The mail clerk has no such investment in his occupation. To our mind it seems uncalled for to increase the wages of the postal employes so long as we are receiving a great deal less for our labor and investment. I myself would a good deal rather sort mail, than heave cattle feed, if I was where I could have my choice.

Fraternally yours,
John L. Larson,
Grandview Local No. 1214.
Stockdale, Kansas, Rte 1.

Dist. 44 Local No. 2135 organized October 23, 1924 has thirty-seven dues paying members and twenty lady members. Everything coming fine.

Meets every second and fourth Thursday night each month. Lunch and radio program next meeting, Feb. 12, 1925. All Union members cordially invited.

C. F. Bray, Sec.-Treas.
G. V. Fraser, Pres.

RIVERSIDE LOCAL NO. 2025

Riverside Local No. 2025 holds its regular meetings the second Wednesday night of each month in the American Legion hall.

Our first meeting of the New Year with our new officers was a decided success. After the business of the meeting had been transacted.

M. O. Glessner, our state lecturer, was present and gave us a very interesting talk, followed by refreshments and a social good time.

Mrs. Frank McClelland,
Secy.

HONOR ROLL.

Pleasant Ridge 880, J. H. Crain, Greenleaf. 19 members paid.

Amiqt Local 2130, J. M. Swayze, Harris. 28 members paid.

Round Grove Local 1213, R. M. Boyd, McLouth. 6 memebrs paid.

Hillside Local 1314, G. A. Clouse, Almena. 8 members paid.

Butler Local 598, J. B. Joerg, Formoso. 10 paid.

Neutral Local 21068, Hobart Hefley Baxter Springs. 29 pand.

Sunny Knoll Local 1377, Walter Thieme, Goff. 8 paid.

HERYNK LOCAL NO. 1427

When our local met on Jan. 6th. We elected new officers as follows:

Prs.—A. O. Boettcher.
Vice Pres.—Frank Meerien.
Sec.—Henry Eden.
Conductor—C. C. Renners.
Doorkeeper—Henry Gerdes.
Lecturer—Chas. Hora.

This local now has 19 members, a year or so ago it had gone up the spout. We think we are doing real well. We have a live local now again. We are glad of it. Yes, proud of it.

Henry Eden, Sec.

ENDURA LOCAL 1851.

A bit of news for your paper. The Eudora Farmers Union No. 1851 and the Farmers Union Co.op. and Merc. Co., of Eudora met for an all-day meeting at Roscoe school house Jan-17, 1925.

President N. H. Henley called the house to order at 10:45. The forenoon was devoted to the Local Union business we had a fine meeting with a goodly number in attendance After our business meeting Mr. Whitticar and Mr. Hatfield, manager and organizer for the Farmers Union Co-op. Produce Ass'n gave short talks. They have already signed up a few and I believe they'll sign up a good number when they return in a few weeks. Erwin Thoren was elected as our delegate to the state convention at Salina. Be sure and come out to our next meeting at Roscoe Feb. 20th and hear his report. We had 69 members who paid dues in 1924. At noon we had a fine basket dinner. The Board of Directors treated us to cigars, chewing gum and candy.

We certainly had a fine meeting in the afternoon with a good number present. The manager's report showed very favorable for the year 1924.

W. W. Gerstenberger,
Sec.-Treas.

FRANKLIN LOCAL NO. 1301

After a period of seeming inactivity, Franklin Local No. 1301 is thoroughly awake and is entering the the new year full of enthusiasm.

At our meeting Feb. 2, all the old officers were re-elected for the ensuing term. There was a good turnout at the meeting and much to interest, instruct and entertain.

It was moved and carried that the sympathies of the local be extended to our sick and disabled members with best wishes for their speedy recovery.

The meeting was closed in due form, after which a social time was enjoyed and a delicious supper was served by the ladies.

On Friday evening previous to this meeting the home of Mr. and Mrs. O. W. Holmes was the scene of a delightfully informal social time when they entertained the active members of Franklin local, with a Kansas program. It was a jolly crowd and they crowded a lot of pleasure into a few hours. The object of the gathering was solely to promote sociability and a feeling of real interest in each other, and all were convinced that the future held much for those who were optimistic and who trusted in a higher power for guidance. The hostess was assisted in serving a three-course luncheon by Mrs. L. C. Heitchmidt and Mrs. O. Caldwell.

Corresponding Sec.

STAR LOCAL NO. 1357.

Star local will meet on Feb. 17th at 8 p. m. As quite a number of our members have not paid their dues for 1925 we are kindly asking them to be present on that evening and place themselves in good standing, so that you may receive your patronage dividends upon your livestock shipments in 1925. All union members come.

F. H. Hegenderfer,
Sec'y-Treas.

COTTONWOOD VALLEY NO. 1833.

The Cottonwood Valley Local No. 1833, held its regular meeting on Thursday night this week and gave a very interesting Kansas Day program. The talks about the early days in Kansas by L. W. Byram, Mr. H. B. Jackson, Mrs. Addie Crawford, and Geo. Dawson were especiall enjoyed.

Mr. E. B. Laughridge who had gone to Salina as our delegate to the State Convention gave his report of the convention.

The ladies served a delicious lunch of sandwiches, doughnuts and coffee.

We hope from now on, to meet regularly every second and fourth Friday nights of the month. The president of the local, Joe Mauderly, and the president of the Ladies Auxiliary, Mrs. Mary Hawkins chose sides, and will take turns in providing entertainment for us.

Eva Mauderly, Sec.

PAOLA LIVE STOCK SHIPPING ASSOCIATION

During the year of 1924 the Paola Live Stock Shipping Association handled 35 cars of stock consisting of 1698 hogs and 54 cattle and calves and 163 sheep.

The total weight was 617,500 pounds and received for same $37,-731.12, the association charges 10c per hundred pounds for handing and paying the manager and insuring the stock in transit.

We had a few losses but made a clear profit of $127.76. The association prorated back to their members 5c per hundred pounds. Our dividend check was $165.01 from the Commission firm in Kansas City. This is our second year in the business.

Paola Live Stock Shipping Association.

D. Lehmkuhl, Mgr.

Notice to Members

In the January 29th issue of this paper the first of the HISTORY OF THE TEN GREATEST MEN elected by the members and readers of this paper appeared. We have not been able to these in the paper as fast as we would like to, for the reason that the State Convention News filled the paper with other things. But now we are going to begin with the next issue and we hope to finish the series without stopping.

WHAT WE ARE CURIOUS TO KNOW IS HOW MANY WOULD BE INTERESTED in a neat little book containing the ten biographies. It will be necessary for us to know if enough will buy before we have these books printed. They will cost you 50 or 75 cents, not any more.

If 100 people will write us letters in the next two weeks saying they will buy the books we will have them printed.

LET US HEAR FROM YOU IF YOU WANT A HISTORY OF THE TEN GREATEST MEN.

KANSAS UNION FARMER.
Salina, Kansas—Box 48



Give us Telephones

Following the war, when business and social life surged again into normal channels, there came the cry from homes, hospitals, schools, mills, offices—"Give us telephones." No one in the telephone company will ever forget those days.

Doctors, nurses and those who were sick had to be given telephones first. New buildings, delayed by war emergency, had to be constructed, switchboards built and installed, cables made and laid, lines run and telephones attached.

The telephone shortage is never far away. If for a few years the telephone company was unable to build ahead, if it neglected to push into the markets for capital and materials for the future's need, there would be a recurrence of the dearth of telephones. No one could dread that eventuality so much as the 350,000 telephone workers.

Bell System engineers measure and forecast the growth of communities; cables, conduits, switchboards and buildings are planned and developed years ahead of the need, that facilities may be provided in advance of telephone want. Population or business requirement added to a community must find the telephone ready, waiting.

AMERICAN TELEPHONE AND TELEGRAPH COMPANY
AND ASSOCIATED COMPANIES
BELL SYSTEM
One Policy, One System, Universal Service

Watson's Best Berries are just what the Brand Indicates—They Are the

BEST

WATSON WHOLESALE GROCERY
SALINA, KANSAS

INSURANCE

Farmers' Union Member—

Your own Insurance Company gives you absolute protection at lowest cost.

Your own Company has greater resources, in proportion to insurance in force, than any other state-wide mutual company in Kansas.

Your Hail Insurance Company is the biggest and strongest Mutual Hail Company in Kansas, and the lowest in actual cost.

Get in line.

The Farmers' Union Mutual Insurance Company of Kansas

FRANK D. BECKER, Secretary
SALINA, KANSAS

C. E. BRASTED, President — GRANT BLISS, Treasurer,
W. C. WHITNEY, Vice President — CHAS. SIMPSON, Field Rep.

PLANTERS STATE BANK

Salina, Kansas

By the decision of the Supreme Court of the United States upholding the Guaranty Law, your deposit in this bank is made as safe as a

Government Bond

OFFICERS AND DIRECTORS

Fred H. Quincy, Pres.; Guy T. Helvering, Vice-Pres.; T. W. Roach, Vice-Pres.; W. T. Welch, Vice-Pres.; E. E. Gemmill, Cashier; B. F. Ludes, Assistant Cashier; E. H. Sudendorf and R. P. Cravens.

PRICE LIST OF LOCAL SUPPLIES

Application cards ..... 20 for 5c
Credential blanks ..... 10 for 5c
Dimit blanks ..... 15 for 10c
Ode cards ..... 12 for 20c
Constitutions 5c
Local Sec'y's Receipt Books 25c
Secretary's Minute Books.....50c
Farmers Union Buttons 25c

Farmers' Union Song Leaflets, per dozen 10c
Business Manuals, now used instead of Ritual, each.....5c
Farmers' Union Song Books published by Jobbing Assn. 20c
published by Hackney..... 25c

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

WRITE C. E. Brasted, Box 51, Salina, Kas.

Important Announcement
to members
Kansas Farmers' Union

After careful investigation and study, The Farmers' Union Jobbing Association has officially approved Peppard Seeds and exclusively recommends them for the use of its members.

Peppard Seeds are already well-known to many thousand Kansans and have done their full share in producing the abundant Kansas crops of recent years. They are carefully cleaned and tested in our up-to-date laboratory and are of high quality. Peppard Seeds grow and farmers buy them year in and year out.



Farmers cannot control weather conditions, but they can do much toward assuring good crops by the careful selection of seed. Crops cannot be better than the seeds. Avoid unknown and questionable seeds. "Ye reap, only as ye sow." Peppard Seeds are recommended by your Farmers' Union Jobbing Association. They are your best crop insurance and cost no more than other seeds. Ask for Peppard Seeds.

Reserve Your Seeds Now

Good quality seeds are scarce this year. In order to avoid delay and possible disappointment, see your Elevator or Store Manager today. Have him reserve the Peppard Seeds that you will need this spring.

J. G. Peppard Seed Co.

1101 West 8th St. — Kansas City, Missouri