

THE KANSAS UNION FARMER

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Floyd H. Lynn.....Editor and Manager

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

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SALINA, KANSAS, THURSDAY, OCTOBER 6, 1932

LET'S CORRECT OUR OWN MISTAKES

Undoubtedly a lot of mistakes will have to be corrected before we as a nation can pull ourselves out of the mire of this depression. There is no doubt but that a lot of mistakes have been made, and it is reasonable to expect that several more will be made before all our problems are solved. One man or one group of men did not make all the mistakes which have contributed to the depression. We have all had a part, and we may as well all accept our part of the blame.

The Farmers Union feels that some grave economic mistakes have been made. As an organization, we feel that Congress made some mistakes in failing to pass some of the legislation which was proposed at the last session, and which would have been of benefit to agriculture.

We feel that a mistake is made every time the public gives credence to the stories propagated by the enemies of organized agriculture. We feel that a mistake is made when producers of farm commodities fail to appreciate the fact that cooperatives have had a most beneficial influence on prices of these commodities, taking them over a period of years. We could go on naming mistakes that are made, but most of the mistakes have already been quite thoroughly advertised, and it is useless to recount them here.

A point we wish to make is that more can be accomplished by seeking to correct our own mistakes, than by pointing out the other fellow's mistakes. One of the principal mistakes made by the farmers is their failure to organize effectively enough to accomplish their ends.

There is no question but that many mistakes have been made within the Farmers Union. Such mistakes cannot be corrected, nor the tendency to make them eliminated, by men remaining outside the organization and finding fault with it. The corrections will have to come from within. Men who have devoted their efforts to improvement of their own class conditions are in a position to see what is wrong and to see what is right. Such men are in a position to offer constructive criticism. The man on the outside of the organization is not in such a position.

Every farmer should be intensely interested in the Farmers Union, because it is his own class organization, and because it has as its principal reasons for existence the job of bettering marketing conditions for the farmer, the elimination of gambling with farm products by those interests antagonistic to the farmer, and the securing of equality for agriculture with other industries. Every farmer

should want to be in a position to contribute to the advancement and development of this, his own class organization. Furthermore, every farmer should realize that the only way in which he can contribute to the success of his own class organization is to definitely align himself with it.

It is a mistake—a serious mistake—for any farmer to fail to be identified as a member of the Farmers Union or some other general farm organization. A man is hardly in a position to point to the mistakes made either within the Farmers Union or without it, unless he is a member in good standing. Failure to be a member of such an organization not only cripples organized agriculture, but it strengthens those interests who seek to crush organized agriculture, thereby to be able to place agriculture in a position of subservience to other classes, and to keep it there.

Those interests established so firmly in the eastern part of our country—and becoming more firmly entrenched in all other sections of the nation—who are notorious for opposing all beneficial farm legislation, like nothing better than to see a falling off of membership in the Farmers Union and other farm organizations. Therefore, each man who fails to renew his membership in the Farmers Union is helping to deliver his own class—agriculture—right into the hands of his own enemies.

We have now arrived at that time of year when we are to hold our annual state convention. The farmers of Kansas have it within their own power to have the word go out over the United States—and it will be watched all over this country—that the Farmers Union of Kansas has a good substantial number of Kansas farmers within its ranks, or that Kansas farmers are not supporting their own organization as they should. If the report goes out that in spite of hard times, Kansas farmers are staying with their organization, then that news will be received with foreboding by those interests which are bending every effort to reduce agriculturists to a state of peasantry. On the other hand, if the news is flashed that farmers in this state are failing to take advantage of organization, then these sinister forces who oppose agricultural class advancement and progress will be jubilant, because they will see the day rapidly approaching when they can use the farmers' products as something with which to gamble, and as something to exploit, unhampered.

It's a mistake to think, "Oh, well, even if I don't pay my dues, there will be plenty who will pay up, and the Farmers Union will go right ahead." It would be a mistake for a soldier in an army engaged in battle

to think along such lines; and every farmer must now consider and realize that he actually is a soldier engaged in a battle that will determine whether or not agriculture as a class of American people shall continue to defend its rights or shall become the subdued servants of other classes which are organized.

There is only one answer—one solution. Each farmer will have to do his part. No one can make him do it, but his good judgment should convince him that he should do it. And the least he can do is to go ahead, even though it may be a great sacrifice at the time, and pay his dues in the Farmers Union right now, before the state convention. It's an investment and a privilege, rather than a donation or a penalty.

PRESIDENT'S COLUMN

CAL A. WARD
President Kansas Farmers Union

TWO PROPOSED TAX AMENDMENTS

At the coming election, November 8, the voters of Kansas will have an opportunity to vote either for or against two tax amendment proposals, namely: the graduated income tax amendment and the tax limitation amendment. From all over the state the farmers and our members are asking questions relative to both and what the Farmers Union stand is.

I might just say that the Farmers Union is for both of these amendments. Referring to the resolutions passed at our last annual meeting, held in Beloit, you will find that this convention endorsed both proposed amendments. In addition, the Committee of Kansas Farm Organizations, of which the Farmers Union is a member, endorsed both proposals and asked both political parties to incorporate them in their platforms at the time of the Party Council held in Topeka several weeks ago. Governor Woodring is for both amendments, Alf M. Landon is for the Graduated Income Tax Amendment, and Dr. John R. Brinkley is opposed to both of them.

Graduated Income Tax

In this brief article we cannot enter into a detailed consideration or discussion of the merits of the proposed amendments. But, we do urge our voters to support both amendments at the coming election, and especially the Graduated Income Tax Amendment.

The proposed Graduated Income Tax Amendment reads as follows: "The state shall have power to levy and collect taxes on incomes from whatever source derived, which taxes may be graduated and progressive." If our readers have read the splendid articles on taxation written by John Frost of Blue Rapids, we will have a quite definite understanding as to what this amendment will mean to the taxpayers.

The total wealth of Kansas is estimated at something like 9 billion of dollars. Yet, the wealth listed for taxation totals only 3 billion dollars. That means that 6 billions of dollars, or two thirds of the wealth of Kansas, now goes tax free. We urge the passage of this amendment because it will greatly assist in getting the entire wealth, both tangible and intangible, of Kansas on the tax rolls.

The argument against the income tax proposal is that it is just another tax. This argument is put out principally by those who are now dodging their taxes, and is simply a smoke screen. Records of other states show us that it has relieved the property tax burden in every state where it has been tried. And, in an agricultural state like Kansas, it should relieve our tax burdens on property by at least one third.

A question is often asked, how will the graduated income tax bring this property out of hiding, and put it on the tax rolls? And, if the assessors can't get it, how will the income tax? The answer is this: As soon as Kansas has an income tax law the federal income tax books at Wichita will be thrown open to state officials. All stocks and bonds will be listed there and the Kansas Tax Commission will simply have to check the federal lists. This Income Tax law will probably provide that all corporations must list the names of holders of their stocks and bonds. The payrolls of the corporations will also be available. With this information which is now closed to the state but available under the Income Tax Law, Kansas can get its untaxed wealth back on the tax rolls.

Mr. Whitley Austin of the Kansas Income Tax Association recently completed a very informative survey relative to the tax question. He inspected 211 estates of citizens who had recently died. In the 211 estates, it was found that taxes were paid by these citizens when living, on only 28 percent of the ten and one-half million dollars valuation included in their estates. The loss to the country, state, city, school and township taxing units occurred chiefly because these citizens listed only \$400,000.00 of their personal property. Yet when

these estates were probated they were found to contain seven million nine hundred thousand dollars worth of personal property. In other words, \$400,000 was listed out of nearly \$8,000,000, or 5 per cent.

Summing it all up, we find that millionaires in some cases are paying less taxes than are low wage earners. Our 70-year-old system of taxation places the load chiefly on property, on real estate which lies out in the open for the assessor to see; and the millionaire is permitted to hide his wealth which often consists of stocks, bonds, mortgages, notes etc., in a tin box in a vault somewhere.

We urge our people to support this amendment.

TAX LIMITATION AMENDMENT

In his special tax message to the 1931 legislature, Governor Woodring recommended the submission of an amendment to the constitution which would fix a maximum for tax levies considerably below the present average levy. The present form and wording of this proposal is as follows:

"No property, taxed according to value, shall be so taxed in excess of 2 per cent of its true value in money for all state and local proposals where lying within the limits of any city or within the limits of any school district of which more than one-half the area lies within the limits of any city, nor more than one and one-half when lying without the limits of such city or school district. Taxes may be levied in excess of said limitation, however, for the payment of indebtedness which shall have been contracted prior to July 1, 1933, and interest thereon and for the payment of the cost of improvements by special assessments. The legislature shall prescribe the manner by which the rate of taxation shall be prorated to the several taxing units. Additional emergency levies for two year periods may be authorized by the vote of a majority of the qualified electors of any taxing district."

The tax limitation amendment will permanently lower taxes on real estate and that is what we farmers must have. No legislature, no board, or commission, can increase the tax rate above 2 per cent on city property and 1 1/2 per cent on rural property after present bonds are paid. The amendment is not arbitrary. It is elastic in its terms. Taxing units and districts will gradually approach the limit within a 10 year period, as debts are paid. A majority of the qualified electors can allow any rate they choose in excess of the limit, but increased taxes cannot be levied without the consent of the people. Taxpayers will have to go to the taxpayers before they can levy high taxes.

With the passage of the Graduated Income Tax amendment the Tax Limitation Proposal becomes more workable and practical. Large sums of wealth will be brought out of hiding and placed on the tax rolls and thus the limitation of 1 1/2 per cent and 2 per cent, county and city, respectively, will provide ample funds. We urge our membership to support this amendment.

TAX RELIEF DEPARTMENT

By John Frost

Blue Rapids, Kansas

HOW MUCH REVENUE WILL AN INCOME TAX RAISE? B

The opponents of the income tax are still spreading the gossip story that the income tax will be just another tax. But, feeling that the public has pretty well sized up that story as false and misleading, the anti-income tax strategists are beginning to fall back on their second line of misinformation. Expecting that the graduated income tax amendment will be adopted, they are now working insidiously to hold down any income tax to as low an amount as possible. At the best, they say, not over \$4,000,000 can be raised by an income tax in Kansas. They hope to make any income tax so small and insignificant that tangible property will still have to bear practically the whole tax burden, and thus intangible incomes will still very largely escape taxation.

As an indication of how much revenue can be raised in Kansas by an income tax, the following table is given.

U. S. Income Taxes Raised in Kansas

Year	Per Grad.	Flat Corp.	Total Inc.
1917	\$5,428,495	\$19,611,875	\$25,040,370
1918	7,880,244	19,619,483	27,499,727
1919	9,138,815	20,987,914	30,126,729
1920	8,351,293	16,537,770	24,889,063
1921	3,992,429	15,101,167	19,093,596
1922	3,246,997	14,446,997	17,693,994
1923	2,118,957	10,370,566	12,489,523
1924	1,918,019	9,832,973	11,750,992
1925	2,222,306	13,442,854	15,665,160
1926	2,756,044	17,017,077	19,773,121
1927	2,240,877	12,807,208	15,048,085
1928	2,938,997	12,099,545	15,037,542
1929	2,547,929	13,952,047	16,499,976

From the above figures we see that Kansas raised and turned over to the Federal Gov't, income taxes amounting in 1929 to over \$16,000,000 and

in 1919 to over \$30,000,000. Why could not Kansas raise as much income tax and use it to reduce her burdensome property tax? And remember that the U. S. income tax allowed an exemption for family or personal expenses of \$3,500 of net income per family plus \$400 for each dependent. That is an unreasonably and unnecessarily high exemption. Many millions more of revenue could be raised if the family or personal

exemption was cut down to \$1,000 of net income plus \$200 for each dependent, which would be sufficient and reasonable, especially in view of the fact that our Kansas property tax allows, in terms of net income, an exemption of only \$12 (6 per cent of the \$200 property exemption). Yes, Kansas can raise by an income tax much more than the \$4,000,000 that the income tax dodgers are shrewdly suggesting as the very highest amount possible to be raised.

NEIGHBORHOOD NOTES

SHARON LOCAL IS ACTIVE

Olathe, Kans., Oct. 1, 1932. Secy. F. E. & Co-Op. Union of Kans.: Enclosed find check for another member's dues, Sharon Local No. 1744. May be of interest to give a little report of our work and meetings. Sharon Local No. 1744 held meetings the last Friday evening in each month. Believing we have a larger attendance by meeting at homes of members, we have changed for winter months from the school house. The women are just as much members as the men in our local and all the family attend. The young people enjoy games and are more willing to act on programs than the older ones.

Last night children from our school

district gave their "Frances Willard" program at our meeting. Told how old King Alcohol was walked up to stay. At another meeting we had two lawyers talk to us on the proposed amendments to the Kansas constitution. We are also taking up the tax study lesson. Enclosing a clipping which seems very significant of our situation today, think would be good reading for all our members. Was read at our meeting last night and brought out some discussion.

Yours for our work,
Mrs. Gussie K. DeVault,
Secretary-Treasurer.

(The clipping referred to was from the Christian Science Monitor. It says the strike is more important as a symptom than as a means to get direct results. It points out that to

FARMERS UNION LIVE STOCK SALES

Below is published a list of representative sales of live stock handled during the week of Sept. 23 to Oct. 30 by the Farmers Union Live Stock Commission Company at Kansas City.

Carls Brothers—Shawnee County, Kansas—23 yearlings, 796	7.50
S. O. Linton—Livingston County, Missouri—21 steers, 930	7.50
Chas. Schlobohm—Lyon County, Kansas—23 steers, 1044	7.50
T. O. Wehrle—Osage County, Kansas—19 steers, 631	7.50
A. B. Duncan—Osage County, Kansas—26 steers, 825	7.25
V. M. Johnson—Osage County, Kansas—23 steers, 997	7.25
S. O. Linton—Livingston County, Missouri—17 heifers, 804	7.00
V. M. Johnson—Osage County, Kansas—26 steers, 1000	7.00
C. W. Martz—Bates County, Missouri—10 heifers, 786	6.25
Fred Gnat—Waubesaunee County, Kansas—31 yearlings, 771	6.10
A. L. Oveson—Osage County, Kansas—30 heifers, 759	6.00
John G. Barnett—Lafayette County, Missouri—20 steers, 1087	6.00
Ernest Matti—Woodson County, Kansas—24 steers, 1139	5.75
Blake Zeigler—Geary County, Kansas—117 steers, 623	5.65
J. L. Peters—Jewell County, Kansas—20 steers, 699	5.60
John Hattenback—Dickinson County, Kansas—12 calves, 399	5.20
Chas. Crisp—Pottawatomie County, Kansas—10 steers, 687	5.20
Thomas Burgess—Pottawatomie County, Kansas—12 steers, 713	5.25
S. L. Pennington—Chase County, Kansas—11 heifers, 440	5.00
Ed. Malecky—Marion County, Kansas—37 steers, 1198	5.00
W. W. Skinner—Ottawa County, Kansas—23 steers, 920	5.00
Thomas Burgess—Pottawatomie County, Kansas—13 heifers, 650	4.50
Wm. Solbach—Russell County, Kansas—21 steers, 842	4.25
Brad Hooper—Ellsworth County, Kansas—15 steers, 1028	4.00
Floyd Loveland—Cloud County, Kansas—42 steers, 711	4.00
Sherman Hogsett—Ness County, Kansas—25 steers, 556	4.00
Ed. Maugh, Manager—Ness County, Kansas—11 steers, 580	4.00
Blake Zeigler—Geary County, Kansas—13 steers, 623	4.00
H. J. Herman—Russell County, Kansas—16 steers, 563	3.75
Gene Reh—Franklin County, Kansas—11 steers, 668	3.50
Wm. Solbach—Russell County, Kansas—27 steers, 883	3.40
L. H. Featherstone—Osage County, Kansas—14 heifers, 793	3.00
Paul El Smerbeck—Riley County, Kansas—11 steers, 530	3.00
Wm. Solomon—Rooks County, Kansas—23 cows, 908	2.50

Williams & Bingham—Soda Springs, Idaho—224 sheep, 80	\$5.00
Morris Hathaway—Johnson County, Missouri—16 sheep, 70	4.75
Mart Hartman—Osage County, Kansas—20 sheep, 72	4.50
Sim Leach—Harrison County, Missouri—10 sheep, 64	4.50
Ernest Morrison—Carroll County, Missouri—10 sheep, 78	4.50
C. R. Bruce—Grundy County, Missouri—13 sheep, 69	4.50
William & Bingham—Soda Springs, Idaho—14 sheep, 76	4.00
Emma Coop. Elevator—Lafayette County, Missouri—13 sheep, 125	1.25
Mart Hartman—Osage County, Kansas—14 sheep, 109	1.00

Albert J. Waterman—Washington County, Kansas—12 hogs, 218	3.90
H. C. Spryer—Clay County, Kansas—72 hogs, 243	3.90
Burdick L. S. S. A.—Marion County, Kansas—17 hogs, 182	3.90
R. S. Hughes—Livingston County, Missouri—72 hogs, 241	3.90
Jim Wilson—Bates County, Missouri—12 hogs, 186	3.90
Chase County Coop. A.—Chase County, Kansas—46 hogs, 238	3.90
Logan F. U. Coop.—Phillips County, Kansas—20 hogs, 195	3.90
Frank Sanders—Lafayette County, Missouri—29 hogs, 188	3.90
Frankfort F U Ship Assn.—Marshall County, Kansas—27 hogs, 218	3.90
Wm. Kleinschmidt—Dickinson County, Kansas—10 hogs, 180	3.90
H. W. Meisner—Franklin County, Kansas—11 hogs, 197	3.90
George Koelsch—Miami County, Kansas—19 hogs, 191	3.90
L. F. Shank—Anderson County, Kansas—15 hogs, 141	3.90
Dan Gordon—Henry County, Missouri—19 hogs, 165	3.90
Dee Johns—Lafayette County, Missouri—16 hogs, 208	3.90
Fred Corley—Anderson County, Kansas—10 hogs, 130	3.90
Elmer Brown—Franklin County, Kansas—10 hogs, 203	3.90
J. P. Crovelle—Osage County, Kansas—17 hogs, 250	3.90
Adam Schmidt—Grundy County, Missouri—23 hogs, 214	3.90
E. C. Wehrman—Lafayette County, Missouri—22 hogs, 193	3.90
Harold Mooney—Linn County, Kansas—10 hogs, 172	3.90
Albert Tyree—Lafayette County, Missouri—15 hogs, 141	3.90
H. G. Miller—Dickinson County, Kansas—14 hogs, 200	3.90
Ralph Cline—Douglas County, Kansas—10 hogs, 184	3.90
Peckman Brothers—Miami County, Kansas—10 hogs, 178	3.90
A. O. Turner—Henry County, Missouri—13 hogs, 196	3.90
W. J. Bleier—Waubesaunee County, Kansas—16 hogs, 223	3.90
Henry Seibert—Waubesaunee County, Kansas—11 hogs, 272	3.85
J. L. Peters—Jewell County, Kansas—15 hogs, 263	3.85
Wm. Townner—Osage County, Kansas—16 hogs, 211	3.85
S. E. Conley—Nemaha County, Kansas—19 hogs, 207	3.85
J. P. Dush—Henry County, Missouri—10 hogs, 257	3.85
Burdick L. S. S. A.—Marion County, Kansas—43 hogs, 210	3.85
Ed Tallman—Lafayette County, Missouri—12 hogs, 220	3.85
Charley Barr—Pottawatomie County, Kansas—16 hogs, 216	3.85
W. A. O'Neill—Pottawatomie County, Kansas—18 hogs, 183	3.80
E. W. Wren—Anderson County, Kansas—16 hogs, 222	3.80
H. E. Underwood—Osage County, Kansas—11 hogs, 163	3.75
Ben Feitz—Charlton County, Missouri—18 hogs, 175	3.75
W. K. Smart—Allen County, Kansas—13 hogs, 144	3.75
Chase County Coop. Assn.—Chase County, Kansas—18 hogs, 169	3.75
L. C. Cleveland, Manager—St. Clair County, Missouri—27 hogs, 151	3.70
Henry Nolte—Lafayette County, Missouri—17 hogs, 154	3.70
Wm. Kleinschmidt—Dickinson County, Kansas—49 hogs, 142	3.70
Lloyd A. Gray—Osborne County, Kansas—22 hogs, 183	3.70
Logan F. U. Coop.—Phillips County, Kansas—20 hogs, 195	3.70
A. Adams—Lafayette County, Missouri—24 hogs, 151	3.70
Lane Staaldulne—Osborne County, Kansas—19 hogs, 151	3.70
Burdick L. S. S. A.—Marion County, Kansas—13 hogs, 183	3.70
D. C. Laughlin—Sullivan County, Missouri—12 hogs, 316	3.70
Geo. Hammerlund—Pottawatomie County, Kansas—10 hogs, 373	3.70
Logan F. U. Coop.—Phillips County, Kansas—22 hogs, 300.	3.70

COOPERATIVE OIL NEWS

HOWARD A. COWDEN,
President Union Oil Company

Managers and Board Members Offer to Assist in Signing New Members

North Kansas City, Mo., Sept. 26.—"If enthusiasm and a willingness to help count for anything, then the results of our 1932 Fall Campaign for new members will far exceed our fondest hopes," said Howard A. Cowden, president of the Union Oil Company here, when he returned a few days ago from a trip which brought him in contact with a number of managers and board members of Union Certified Cooperatives. He explained this statement by saying from all parts of the territory where the cooperative brand of petroleum products as well as tires, tubes and batteries, are being sold, wide-awake managers and members of their boards of directors are offering their assistance to go out and help line up other cooperative oil companies to work with their Like the Golden Rule Idea.

When questions as to what he considered responsible for the outstanding spirit of loyalty and helpfulness which has been continuously manifested by the membership of the company, Mr. Cowden stated, "It would take me a long time to fully answer such an important question, and perhaps the best answer would be to cite scores of actual happenings which prove our membership is deeply appreciative of the advantages they enjoy by working together and building their own company."

"You know," he continued, "our members saved more than three quarters of a million dollars for their members last year. Perhaps this in itself is plenty of reason for them to be enthusiastic and want to extend the good work they are doing to other consumers."

"I think, however, the most important thing about it all is that that members are true cooperators. From among the more than 100,000 consumers we are serving, are hundreds of cooperative leaders who know from long years of experience that in order for a cooperative to endure and grow it must be built from the bottom up, and that is exactly the way our company has been built. Before we undertake any new proposition, or enter into a new field, we first must know whether it meets with approval of the local managers, directors, and members. We find always, that their judgment is best in the long run, and it is this judgment which guides the policies of the company."

"Someone has said, and wisely, too, that 'Cooperation is simply an application of the Golden Rule—to do unto others as you would have them do unto you.' Our member companies are so well pleased with the quality of Union Certified petroleum products, and Co-op Tires, Tubes and Batteries, with our service, our prices, and our savings, that they feel someone did them a good turn when they told them about the Union Oil Company and interested them in becoming members. Likewise, they want to do a good turn to other Cooperative Oil Companies, hence their offer to help in any way they can to bring in new members."

Teamwork a Real Factor for Growth

Members of the Union Oil Cooperative know they have worked out many important and practical things, from which they have greatly benefited, by all pulling together. These things they could not have hoped for working individually and independently of each other. Outstanding among these is the marketing of their own brand of petroleum products—Union Certified. From the day in June, 1929, when the first barrel of Union Certified was compounded in one of the five comparatively small compounding kettles originally owned by these cooperators—it was and has been a high-quality product. Today, it is generally understood that if it is Union Certified, the co-op's brand, it is unusually good lubricating oil. The same is true of other Union Certified products. By working together, they were able to pool a large volume of tires, tubes, and batteries and because of this are selling Co-op brand of tires and batteries. Because they work together, tank cars painted in their own orange and blue colors, and bearing the Union Certified trade mark, roll back and forth across the great Middle West, advertising cooperation all along the way. Because they all have their shoulder to the same wheel, they have spoken with one voice at important freight-rate hearings and on other legislative matters affecting consumers of petroleum products. And, because they have accomplished these, and other equally important things, they have continuously attracted a lot of favorable attention which has resulted in a constantly growing membership. This can not be denied: "Everybody likes a winner!"

Membership More Attractive Now Than Before

It is the opinion of those who are closest in touch with the situation, that the Union Oil group will add more new members during the coming winter months than have ever been added before in a like period. This will mean that by the middle of February or March, when the heaviest shipping season starts, a very large increase in the sales of Union Certified, which in turn means that several thousand additional consumers will be benefiting from the collective cooperative handling of petroleum products.

The volume of the company for the year 1931 showed an increase of 66 per cent over 1930, and each succeeding month for 1932 has reflected a nice increase over the same period for last year.

Because of this consistent growth, companies which become members now, plug into a strong effort, which strengthens their local efforts and thus enable them to render greater services to the community in which they operate.

Cooperative Refining

The board of directors of the company gave their executive committee authority at their last meeting, to work out plans whereby the members could participate in refining profits made on their gasoline, kerosene, and distillate. A favorable report is expected from the committee in the near future. The working out of such an important matter will be another great stride forward in the program of the company to handle petroleum products used by farmers, cooperatively, all along the line from the time the crude leaves the ground beneath some farmer's land until it is again returned to the farm as finished products.

100% Cooperation In Kansas

North Kansas City, Mo., Sept. 26.—An announcement has just come from the offices of the Union Oil Company (Cooperative) here, that they have been admitted to membership in the Committee of Kansas Farm Organizations.

In Kansas, not only do the various organizations believe in cooperation with their own ranks, but they believe in cooperating with each other. By working together through the Committee of farm organizations they have been able to complete many important things which would not have been possible had they not preceded in a united front. They have attracted nation-wide attention by the harmonious way in which the various leading organizations have worked together. This is particularly true in matters of legislation, and matters pertaining to taxation.

By working closely with this combined group of leaders, the Union Oil directors feel that their efforts in Kansas will be more effective, and thus bring greater savings for Kansas farmers, and are, therefore, proud of their membership on the committee.

Manager of Biggest Cooperative Visits Union Oil

North Kansas City, Mo., Sept. 27.—The management and employees of the Union Oil Co. (Cooperative) here were pleased to have as their guest a few days ago, F. M. Mason, manager of the Consumers Oil Company, Greeley, Colorado, which is the largest local cooperative oil company in the world. For the last seven consecutive years, this company has made a patronage refund of 25 per cent on purchases. Their total refunds have amounted to more than a half million dollars. Certainly oil cooperation has succeeded in a big way at Greeley, and too much can not be said for the efficient and capable management of Mr. Mason.

This Doesn't Read Like "Depression"

When one of the employees in the order department of the Union Oil Company opened an envelope postmarked "Winfield, Kansas" which was in his morning mail a few days ago, he found an order for two cars of gasoline, a car of kerosene, a car of distillate, and an order for tires amounting to \$285, signed by the Farmers Union Cooperative Association at Winfield.

Incidentally, President Cowden and other employees of the company had a very pleasant visit with Mr. Servis, manager of the Union Oil Board of Directors, when called at the office a few days later. He reports things coming along in good shape at Winfield—and judging from the orders sent in, they are.

Two Cooperatives to Merge

The boards of directors of the cooperative oil companies at Delta, and at Hotchkiss, Colorado, are working out plans to merge the two companies. While the companies have been operating successfully the volume of business is limited because of a smaller territory. In working out the new plans, it is the opinion of the boards that one company can serve the entire territory as well as the two companies are at present, and that one company can render better service because it can operate with less overhead than the two, which, of course, will be reflected in larger savings for the members of the two present companies. The Hotchkiss company has recently put in some new pumps, which have been painted in the orange and blue Union Certified colors. They report much interest in their territory for the handling of the cooperative brand.

Again—The Farmer Pays

The railroads are again increasing the rate on gasoline and oil to a large number of points. Recently the Interstate Commerce Commission authorized the railroads to put a lower rate into effect within a radius of one hundred and fifty miles of the refinery. This was done for the specific purpose of securing a part of the gasoline business which trucks have been hauling in the territories near the refinery. Evidently the second move which increases the rate to long distance is done to make up for the loss the railroads expect to sustain in competing with the trucks on short haul. At any rate it means higher prices for farmers on gasoline and kerosene at hundreds of points.

"Doc" Stolberg At Your Service

Through the unceasing efforts of Hugo Stolberg, chief chemist, who is interested in seeing that the Union Oil Company (Cooperative) manufactures as many items as possible for the farmers, the following items have been added from time to time in the last six months to the company's list of products: Liquid and stick belt dressing, motor boat oil in medium and heavy weight, free-wheeling oil and grease for the cars equipped with free-wheeling units, Try-on Shackle which stays on much better than pressure gun grease, universal joint grease which the centrifugal force can.

CLASSIFIED

TOBACCO—Postpaid, Aged in bulk. Good, sweet chewing, 10 pounds, \$1.50; smoking \$1.10.—MARVIN STOKER, Dresden, Tenn.—tf

FOR SALE—Proven Sire Jersey cows and heifers. P. F. Peterson, Alta Vista, Kans. 10-6p

ALL INTERESTED in the National Farmers' Holiday Association, write H. P. Anderson, Neosho Falls, Kansas, president of the Kansas Division.

of the universal joint will not throw out especially on the Ford and Chevrolet trucks; Medicated Hog Oil that will work in all types of oilers. Journal and Mine Car oil to be used at coal mines.

Following oils: Graphited, harvester, steam cylinder, both dark and extra green gasoline engine, spring spray, and engine oils. Hydraulic brake fluid and hydraulic shock absorber fluids, washing machine and windmill oils, poultry mite paint for use in poultry houses to kill lice and mites. A wood preserving oil which also is a fungicidal product, a pine oil disinfectant and deodorizer which is water soluble, produces a milky emulsion when added to water, to be used in lavatories and toilets.

Orders New Equipment

Out at Kanorado, Kansas, the Cooperative Association has ordered another gasoline pump. It seems to be a policy of this progressive cooperative to order some new equipment from time to time. When one knows something of the volume of business they are handling, this is not surprising. During the past four months they have sold something like a hundred thousand gallons of Union Certified products, including gasoline, distillate, oils, and grease. Their own trucks are usually ordered in pool cars with other cooperatives in that territory which gives all of them the advantage of the carload freight rates, and at the same time it is not necessary for them to keep a large stock of goods on hand, thus making it unnecessary to tie their capital up in warehouse stocks. Gail R. Hines very capably manages the Kanorado company.

Pride in Cooperative

A certain good cooperator drove into Seward, Nebraska, about supper time one evening recently, and after eating, started out to find the cooperative oil station. According to his statement, he didn't have to spend much time finding it, for they have the most attractive and beautiful station in town, and have Union Certified signs prominently displayed. The station is very efficiently managed by Fred Deur.

Grand Junction Expanding

The Cooperative Oil Company at Grand Junction, Colorado, has operated only a few months, yet they have created quite a demand for Union Certified products. During recent weeks they have added several new pump accounts, which they expect to materially increase their volume, and which puts them in position to give better service to members over a larger territory.

CHOOSE PROPER TIME TO BUY

It seems advisable for cattlemen who are planning on buying steers to checkup and determine when they will return them to market, says Vance M. Rucker, Extension Marketing Specialist, Kansas State College. If the regular procedure is followed, right at the time when many cattlemen are wanting feeders the feeder market is relatively high. Such action has already been noted this fall, and indications are, this may continue. Then, too, these feeders are usually returned to market at about the same time; therefore, there is a lower market for the finished steers.

The cattleman who can buy steers that will be marketed at some period other than late February to June will probably be in a better position than the cattleman who buys steers that will be marketed during this period.



7366. Girls' Dress. Designed in Sizes: 2, 4, 6 and 8 years. Size 4 if made with long sleeves requires 1 1/2 yard of 29 inch material. With short sleeves 1 1/4 yard. Without sleeves and collar 1 1/4 yard is required. The tie string of ribbon requires 1 yard. Price 15c.

7616. Ladies' Coat. Designed in Sizes: 34, 36, 38, 40 and 42 inches bust measure. Size 38 requires 3 1/4 yards of 64 inch material. To line, requires 4 1/4 yards of 35 inch material. Price 15c.

Send 12c in silver or stamps for our UP-TO-DATE BOOK OF FASHIONS FOR THE FALL OF 1932. Order patterns from Aunt Patience, box 48, Salina, Kansas.

CLASSIFIED

TOBACCO—Postpaid, Aged in bulk. Good, sweet chewing, 10 pounds, \$1.50; smoking \$1.10.—MARVIN STOKER, Dresden, Tenn.—tf

FOR SALE—Proven Sire Jersey cows and heifers. P. F. Peterson, Alta Vista, Kans. 10-6p

ALL INTERESTED in the National Farmers' Holiday Association, write H. P. Anderson, Neosho Falls, Kansas, president of the Kansas Division.

Junior Cooperators by Aunt Patience

HOW TO BECOME A MEMBER OF THIS DEPARTMENT

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

Dear Junior Cooperators:

I think I promised to tell you about some of the things I saw in Richmond, didn't I? Well, of course, Richmond is, perhaps, historically one of the most interesting and important cities in the United States. And all visitors, I wanted to see the State Capitol with its Museum of Civil War relics. Perhaps the most interesting thing I noticed in this Museum was an old, torn flag—the flag of the state of Virginia. This flag was made during the war between the states and was taken from the flagstaff on top of the Capitol on April 13, 1865 by Major Stevens, who was the first Federal officer to enter the city of Richmond after its evacuation by the Confederates. The flag was returned to the city by descendants of Major Stevens, in 1917 and was accepted by the Governor of Virginia in a public ceremony. Following this, the flag was carried to the top of the Capitol where it was raised again, sixty-two years after its capture.

The flag is quite beautiful and bears as insignia, "Sic Semper Tyrannus". Within the Capitol Building there stands Houdon's statue of Washington. This is considered by historians to be the greatest statue in the world and is the only statue posed for by and in the same large room are busts of every president of the United States who has claimed Virginia as his birthplace. The last bust was that of Woodrow Wilson. I didn't count them, but here are a great many of our residents who have been Virginians.

I visited the church where Jefferson Davis was attending service, when he received word that Lee had surrendered. And of course, the oldest building in Washington which is said to have been in the headquarters of the British at one time. It is known that both he and Lafayette were entertained in the building. Now, its gardens beautified, it houses many manuscripts and much data associated with the life and work of Edgar Allan Poe, who was raised in this vicinity.

I forgot to say that in the State Capitol Assembly room, there is a great bronze statue of Robert E. Lee. Robert Edward Lee accepted the command of the Armed Forces of Virginia, April 23, 1861. Aaron Burr was tried for treason in this room by Chief Justice Marshall. I believe that the thing I enjoyed most in my visit to Richmond, was Old St. John's Church. In 1775 a convention was held in this historic church to deliberate upon the oppressive measures adopted by the British government for enforcing the collection of taxes levied upon the Colonies. Many members of the convention hesitated to commit Virginia to any act of resistance. But Patrick Henry, though only 30 years old, flashed the electric spark which exploded the colony in revolution, when he exclaimed with fiery eloquence:

"Is life so dear, or peace so sweet, as to be purchased at the price of chains and slavery? Forbid it, Almighty God! I know not what course others may take, but as for me, give me Liberty or give me Death."

During the delivery of this immortal speech, Patrick Henry stood in pew 47, now marked by a white tablet. Of course I stood in this pew a while, too—and I don't know why—but it made those far off events which you and I have read about in our history books, seem real and close—and as if they had happened only yesterday.

But here I am, using too much space again—so I'll have to continue next week. Don't forget to write me—Aunt Patience.

Windom, Kans., Aug. 3, 1932

Dear Aunt Patience: I have just finished my June lesson about our flag, and so I will write a letter to you about it.

I have been waiting patiently to see who are the prize winners in the essay contest and hope I won't have to wait much longer. When we are going to see who are the prize winners I don't know why—but I made those far off events which you and I have read about in our history books, seem real and close—and as if they had happened only yesterday.

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my book and pin soon. I want a purple book. I am 11 years old. My birthday is July 2nd. My father is a member of the Farmers Union. Have I a twin? For pets I have two cats, one dog and I wild duck. I am a cripple.

Yours truly,
Elmer Johnson.

R. R. 1.

Dear Elmer: We are glad to have you in our club and I'll try to send the book in the color you wish. A wild duck is an unusual pet, isn't it? Were you able to tame it? I hope you'll write us again soon.—Aunt Patience.

Brewster, Kans., June 29, 1932

Dear Aunt Patience: I would like to join your club. I will be ten years old December 20. For pets I have a cat named Tom. I would like to have a book and pin. I like to go to school. Last year I never lost a day and never was tardy. Well that is all I can think of so I will close for now.

Your friend,
Bernice Hawkins.

P. S. Have I a twin?

Dear Bernice: Welcome to our club—that is a wonderful record you have. I hope you can keep it up. I'll be glad to help you find your twin—write again.—Aunt Patience.

Brewster, Kans., June 29, 1932

Dear Aunt Patience: I would like to join your club. My birthday is December 9. I will be 8 years old then. For pets I have a cat, a dog, a sheep, and a cow. I like to go to school. I have three miles to go.

Yours truly,
Eldon Hawkins.

P. S. Send me a book and pin. Have I a twin?

Dear Eldon: We're glad that you wish to become a Junior—your book and pin will be sent soon. Be sure to let me know how you like them. I'm sure we can find a twin for you.—Aunt Patience.

Gove, Kans., July 31, 1932

Dear Aunt Patience: My sister Marzlena got me interested in your club. Will she get a star? I am 14 years of age. My birthday is Oct. 11. Have I a twin? Yes, I have, it is Betty Mendenhall, our next door neighbor, so we don't have to write letters to each other. I think that is nice. Please send me a book and a pin. Thank you for your service.

Yours truly,
Catherine Malsom.

P. S. Marzlena's book and pin are sure pretty.

Dear Catherine: Yes, indeed Marzlena will receive a star for having asked you to join our club. I think it's fine that you and Betty have found each other so soon—and that you live so close. It would be nice if you'd choose some Junior to write to, tho, for that's such a fine way to become acquainted with Juniors in other sections of the state.—Aunt Patience.

Gove, Kans., July 31, 1932.

Dear Aunt Patience: My sister Theresa got me interested in your club. I am 9 years old and in the fourth grade. My birthday is May 30. Have I a twin? Please send me a book and pin. I wish that you would send me a red book.

Yours truly,
Joseph Matson.

Dear Joseph: We're glad that you have been reading the Juniors' letters ever since last summer. I should like to join, so please send me a pin and a red or blue book. My father is a member of the Farmers Union.

Parker, Kans., June 28, 1932.

Dear Aunt Patience: I am sorry I did not get my lesson in sooner. I will try to get it in earlier next time. I am sending it with this letter. I have not found my twin and I wish you would help me. I received my book and pin and think they are pretty.

Yours truly,
Keith Cantrell.

P. S. I am 12 years old and my birthday is September 27.

Dear Keith: I'll be glad to help you find your twin. Your lesson looked fine, I thought—it has been sent to your Junior Instructor. And I was glad to know that you liked your book and pin—I hope you'll write to me again.—Aunt Patience.

Clyde, Kans., Aug. 1, 1932

Dear Aunt Patience: I have been reading the Juniors' letters ever since last summer. I should like to join, so please send me a pin and a red or blue book. My father is a member of the Farmers Union.

I shall go to school in town this fall. I will be in the eighth grade. I am 13 years old. My birthday is Feb. 6. I read Della Appel's letter and she is my twin. I hope she does not lose me too.

Yours truly,
Anna Mae L'Ecuyer.

Dear Anna: We'll be glad to have you in our Club—have you written to Della? Your book and pin will be sent soon. You're lucky to have found your twin so promptly. Please write again.—Aunt Patience.

McPherson, Kans., July 28, 1932

Dear Aunt Patience: How are you? I am fine. Will you please let me join your club? I want

Aurora, Kans., July 7, 1932.

Dear Aunt Patience: I would like to join your club. I am 11 years old and in the 6th grade. My birthday is the 4th of August. Please send me a book and pin. My dad belongs to the Farmers Union.

Yours truly,
Paul Lofwall.

Dear Paul: We're glad that you wish to become one of us—your

book and pin will reach you very soon. Remember, that you must study and send in the lessons when they are published in the paper.—Aunt Patience.

Unless the poultry house is thoroughly cleaned first, infection is useless since no disinfection will penetrate to the bottom of an accumulation of filth and rubbish.

The Aladdin

O. R. (Pete) Osborne, Mgr.

300 Rooms—300 Baths—300 Radios

MY-HOME-IN
KANSAS CITY

MEET-ME-THERE

Special Rates to Members of the Farmers' Union
\$2.00

IT'S YOUR OWN LIVE STOCK—

You have fed those cattle, hogs or sheep yourself. You've put work and expense on them. No one has contributed anything to you to help you get them ready for market. Therefore, YOUR OWN FIRM should handle your live stock on the market. All surplus earnings come back to you, provided you are a stockholder. One dollar makes you a stockholder.

MARKET AT COST through YOUR OWN FIRM

Farmers Union Live Stock Commission Co.

G. W. Hobbs, Mgr. Kansas City, Mo.

Stock Yards

QUALITY COUNTS

It takes GOOD BUTTER to bring GOOD PRICES. And it takes GOOD CREAM to make GOOD BUTTER. Help solve the QUALITY problem brought about by hot dry weather by using precaution in handling your cream—Make deliveries regular and frequent.

Farmers Union Cooperative Creamery Association

Colony, Kansas Wakeeney, Kansas

UNION STANDARD

Tested in HUNDREDS OF Kansas Kitchens

First—UNION GOLD AND UNION STANDARD Flours were given every conceivable laboratory test. Then they were tried and tested, under every type of condition, in the homes of Kansas Housewives. This was done over and over, until now, UNION GOLD and UNION STANDARD Flours represent the finest flour that money can buy—flour that is made especially for Kansas Housewives. Buy these two fine flours at your Farmer's Union Store or Elevator.

The Farmers Union Jobbing Association

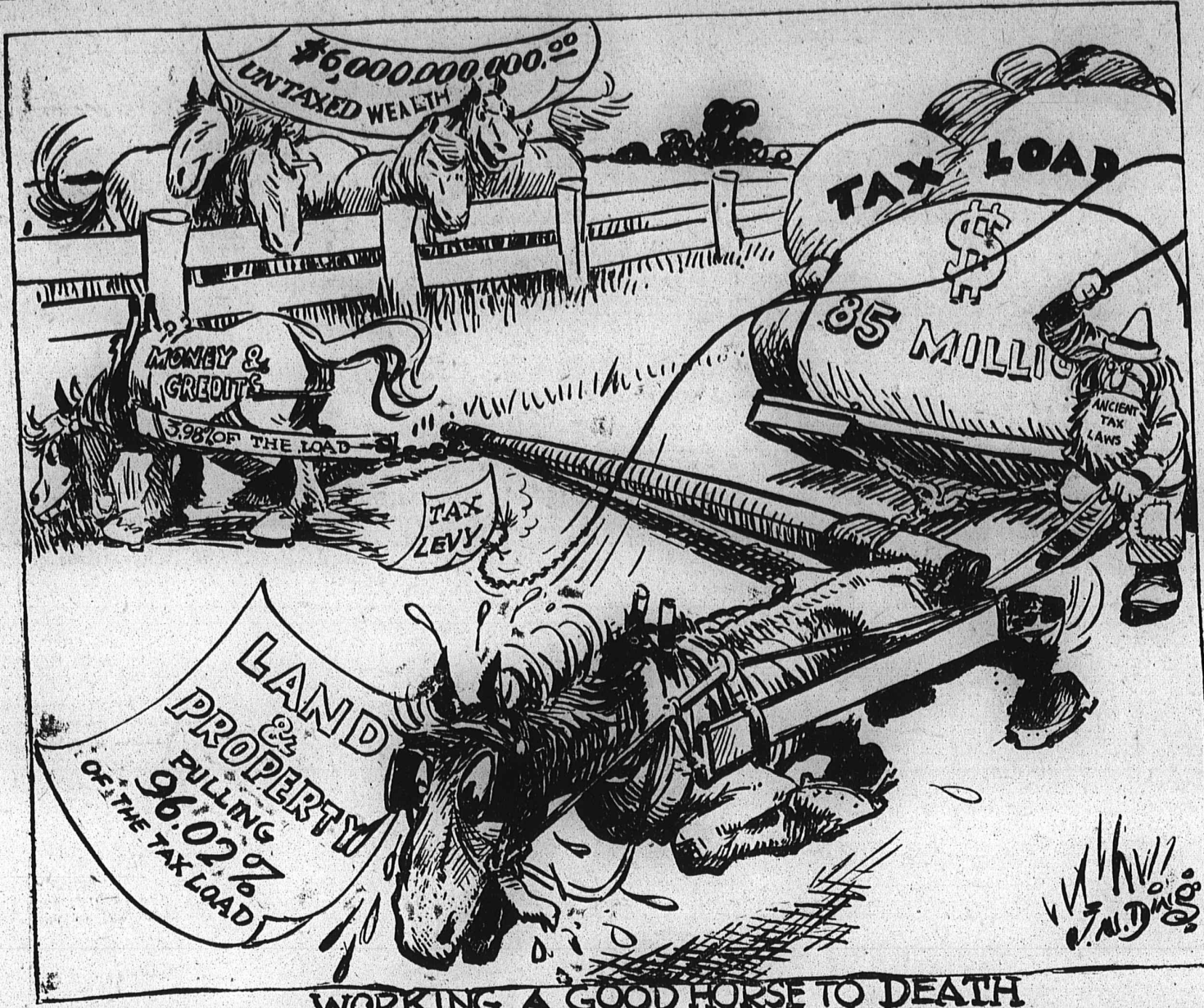
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The famous cartoonist J. N. Darling drew this picture for the Kansas Income Tax Association showing more clearly than statistics the unequal distribution of the Kansas tax burden. The Income Tax Association proposes to harness the horses now looking over the fence, in order to lighten the load now borne entirely by property.

The Legislature already has the power to pass an income tax, and the proposed Graduated Income Tax Amendment, which the people will vote on in November, simply permits the tax to be scaled according to the size of the income and the number of dependants in each family. Vote "YES" on the Graduated Income Tax Amendment.

FARMERS DESERVES PRODUCTION COST SAYS MR. KENNEDY

(continued from page 2)
the accepted order of things. It was most certainly my plan to change such accepted order and I went home to begin my task.

No one had ever set up a "standard" or schedule of prices which farmers should receive for the products of the farm in order to attain a certain or definite basis of equality with other groups. The United States Department of Agriculture and our several state colleges have done some work which they have designated as the Cost of Production, but this work has been entirely different from that which I shall discuss today. They have not attempted to arrive at what the farmer SHOULD receive. Their work has been an examination of what the farmer did expend in the production of his crops.

The work which I have done is the same type of work that the statistical bureau for a railroad would do previous to appearing before the Interstate Commerce Commission. I ask them to establish passenger and freight rates, that will yield them a return on their investment under the provision of the Transportation act. Such bureau first determines what the investment is in railroad property, rolling stock and all equipment. Then it determines what the cost of management and labor is and all other items of cost are added. Then

it is determined how many ten mile units of all the various classes of freight it is expected the railroad will handle. What they expect to do is based upon the experience over a period of years. Then the sum total of all costs, including taxes, which they have to pay, a return upon their stocks and bonds, depreciation, management, labor and all other items of expense are determined and then such costs are apportioned over the ten mile units of the various classes of freight and the passenger service in order to arrive at what they believe the commission should fix as a rate to transportation of a certain class of freight one mile over the railroad.

The Cost of Production figures which I compiled for the Corn Belt Federation of farm organizations, composed of 38 farm organizations back in 1925 were the first schedules in which a definite American standard had been set up for American agriculture. They were approved by the farm organizations then, unanimously and they have been approved on numerous occasions since.

To put them in the most comprehensive form, twelve tables have been compiled, divided again into four groups. The first contains general statistics of numbers of acres, number of farms, etc. The second group are the Cost schedules, the third group are the income schedules and the fourth group the Cost of Production tables.

(At this point in his speech, Mr.

OFFICIAL CALL FOR ANNUAL CONVENTION OF THE FARMERS' EDUCATIONAL AND COOPERATIVE UNION OF AMERICA

By Authority of the Constitution and By-Laws and the Approval of the National Board

I hereby call the regular annual convention of the Farmers' Union to begin at 9:00 A. M. Tuesday, November 15, 1932 in the city of Omaha, Nebraska.

The purpose of the meeting is to elect officers, formulate plans and policies for the coming year and transact such other business as may come before the convention.

(Signed) JOHN A. SIMPSON,
President.

NOTICE TO MEMBERS

(continued from page 1)

A delegate must be a member in good standing of the organization, he is elected to represent at the Annual Meeting.

DELEGATES ARE REQUESTED TO SEND THEIR CREDENTIALS TO FLOYD H. LYNN, STATE SECRETARY, SALINA, KANSAS, AT LEAST FIVE (5) DAYS BEFORE THE DATE SET FOR THE OPENING OF THE ANNUAL MEETING.

C. A. WARD, President,
FLOYD H. LYNN, Secretary.

NOTE: If the delegates will kindly mail in their credentials, we can list them and thereby assist the credentials committee and make the work much less for them than if the delegates bring in their credentials to the meeting.

DELEGATES' CREDENTIALS

The Farmers' Educational and Cooperative Union of America
Kansas Division

This is to Certify that..... (Delegate)

P. O. Address..... (Alternate)

P. O. Address.....

are members in good standing of.....

Union No..... and were elected as delegates to the Twenty-

Seventh Annual Meeting of the Farmers' Union which meets at Clay Center,

Kansas, on October 26, 1932, representing.....

.....Secretary

.....President

Kennedy presented statistics on the cost of production on Iowa farms, similar to the figures published some time ago in the Kansas Union Farmer relative to the cost of production on Kansas farmers.)

One thing these figures have proved in addition to the main thing, which is that the unwarranted low prices for farm products is the fundamental cause of the distress of agriculture and that is, that there is no essential difference in the cost of production of farm products per unit in the various states. If the farmer in each state should receive the same prices it would give each of them substantially the same return on their investment, the same salary for the farmer and enable the North Dakota farmer to pay his 53c tax while the Illinois farmer pays 88.6c the Iowa farmer \$1.51, the Nebraska farmer 65c the Wisconsin farmer \$1.37 and the South Dakota farmer his 71c "taxes per acre."

In 1925 these schedules were given to the world by the Corn Belt Federation of Farm Organizations, who employed me to prepare them. They were unanimously approved at a meeting in Des Moines, Iowa in the fall of 1925.

In 1927 I presented these schedules by appointment to the President of the United States at his summer camp in the Black Hills. Mr. Coolidge studied them very carefully while I explained. He told me that it was a most valuable piece of work.

In 1929 at the call of Senator McNary, chairman of the Senate agricultural committee, I went to Washington, D. C. for the purpose of presenting these schedules to both the house and the senate agricultural committees. Senator McNary arranged an appointment for me with the Bureau of Agricultural Economics and asked them to carefully check all the facts contained in my schedules with the information they had and to check my methods of calculating. I spent the greater part of four days with the Chief of the Bureau of Agricultural Economics and the head of the Farm Management Department. They found all the facts to be substantially comparable with the vast information they had at their disposal.

The entire program and demands of the Farmers Holiday Association is based on the Cost of Production figures I have explained to you today. This past year in Washington, D. C. has furnished ample proof that the farmer has little to expect in the way of remedial or corrective legislation so long as he delivers his products at less than cost of production prices.

The Farmers Union took the lead in 1925 in setting up the requirements for a reasonable and fair standard for American Agriculture. It has taken the lead in the intervening years and it is taking the lead now. The McNary-Haugen bill was based on these schedules. It was vetoed twice by President Coolidge. This year we sponsored three important bills in the Congress, all of which would have helped to give us Cost of Production. The Frazier Farmers Farm Relief bill provided for the financing of farm mortgages at 1 1/2 per cent interest and 1 1/2 per cent on the principal each year. The money for this re-financing plan was to be for the value of the land and the American people, money that would not pay tribute to the International bankers. That was the reason this bill was not passed.

The Wheeler bill, providing for the monetization of silver was also supported by the Farmers Union. It ported by the Farmers Union. It would have given the same privilege of free coinage to silver as is now given to gold. This would have increased the currency in circulation. It would have made money cheaper and commodities dearer and that

money would not be International bankers money. That was why this bill was not passed.

For the same reason and because we believe in paying our own debts and likewise believe that our government should pay its just debts, we endorsed and worked for the passage of the so-called Soldier Bonus Bill. This bill, too, was to be financed with new government money. That is why it was not passed.

Do we need any further proof? But... the tide is turning. The work done this year in Washington by our National President—the splendid backing he received from the membership—the grim determination of the rank and file of the membership to use their economic weapon in this battle for freedom as evidenced by the rapidly with which the Farmers Holiday movement is spreading all over the United States and is beginning to make the industries understand that there is to be a new day for the American farmer. I have a clipping from a New York newspaper here, sent to me anonymously from New York City. It is going to read it to you: "No other group if it were to organize could so easily bring society to its knees as the farmer. We can dispense with anything easier than food. The farmer can feed himself and starve the rest of us. It will not be wise to force him to learn his real power in this direction. It will be far better to see that the Agricultural interests get justice and decent treatment in legislation and law."

The farmer from the very nature of his calling, has a highly developed sense of responsibility. He has the one thing that all society must have—life food. The soil is the common heritage of all the people in America. The American farmer, under any plan that is right is not the absolute owner of it. He is the guardian of the food producing lands—he is the custodian of it for this generation and therefore must protect its fertility and its availability for this and succeeding generations. That is why we have in the past and are now, and I am here today submitting to the world an open analysis of the standard that we require in order that we may honestly and faithfully carry out that trust as guardians of the soil. We recognize, of course, that bankers would not do this, that industrial groups would not do this, that business men would not submit to the public an open analysis of their business, but there is a vast difference in the responsibility of agriculture and that of industry. Human beings have lived on this earth long before there were bankers or railroad men or cities. But no man lived—no man could have lived on this earth before there was soil from which human food was produced—to sustain life.

That is why I have frankly and candidly presented these Cost of Production schedules to this vast audience. It is logical and consistent that the National Farmers Union should again take the lead, as it has always done throughout its history, in showing farmers the way how, through self-help, they may regain their rightful place in the scheme of things. Our policies are not dictated by professional farm leaders, men who are in the line of the salary scale. No one but a farmer can be a member of our Farmers Union. We do our own thinking, formulate our own policies and follow the dictates of no one but ourselves. In a few weeks, on November 15th we again meet in annual convention to formulate our plans, this time at Omaha, Nebraska. Much will have happened by that time. There will have been elected another body of men representing you and me. To them we shall have to look for the enactment into law of the bills we stand behind. The responsibility of each individual voter especially of each farmer is greater today than ever. We have never faced a crisis like this and never have we, the farmers of this nation, been in a more strategic position. The over 100,000 letters that have come to my office this year in response to the radio address made over this National Hook-up on the 4th Saturday of the month are the absolute proof that the National Farmers Union has aroused a sense of responsibility in the affairs of our Nation as never before has been aroused.

We are not afraid of the future. We have confidence in our country. We have confidence in our people and above all we have confidence in our splendid Farmers Union membership. But we want action, quick decisive action. We owe it to all the people of this country, to secure Cost of Production.

Crude oil just as it comes out of the oil well is far superior to crank case oil in treating hogs for mange. It should be applied once a week until the disease is brought under control.

WE MANUFACTURE—Farmers Union Standardized Accounting Forms

Approved by Farmers Union Auditing Association
Grain Checks, Scale Tickets, Stationery, Office Equipment
Printing



666

LIQUID - TABLETS - SALVE
Checks Colds first day. Headaches or Neuralgia in 30 minutes. Malaria in 3 Days

666 SALVE FOR HEAD COLDS
Most Speedy Remedies Known.

LEGAL NOTICES

HOUSE CONCURRENT RESOLUTION NO. 24.

(L. 1931, Ch. 301.)
A proposal to amend article 11 of the constitution of the state of Kansas by adding a section thereto. Be it resolved by the Legislature of the State of Kansas, two-thirds of the members elected to each house concurring therein:

SECTION 1. The following proposition to amend the constitution of the state of Kansas is hereby submitted to the qualified electors of the state for their approval or rejection: That article 11 of the constitution of the state of Kansas be amended by adding a new section thereto following section 8, which new section shall be numbered section 9, and shall read as follows: "Sec. 9. No property shall be taxed in excess of two per centum of its true value in money for all state and local purposes where lying within the limits of any city or within the limits of any school district of which more than one-half the area lies within the limits of any city, more than one and one-half per centum, when lying without the limits of such city or school district. Taxes may be levied in excess of said limitation, however, for the payment of indebtedness which shall have been contracted prior to July 1, 1933, and interest thereon and for the payment of the cost of improvements by special assessments. The legislature shall prescribe the manner by which the several taxing units. Additional emergency levies for two years periods may be authorized by the vote of a majority of the qualified electors of any taxing district."

SEC. 2. This proposition shall be submitted to the electors of the state at the general election in the year 1932 for their approval or rejection. The amendment hereby proposed shall be designated on the ballot by the following check: "The Tax Limitation Amendment to the Constitution," and shall be voted for or against as provided by law under such title.

SEC. 3. This resolution shall take effect and be in force from and after its publication in the official state paper.

I hereby certify that the foregoing is a true copy of original House Concurrent Resolution No. 24, now on file in my office.

E. A. CORNELL,
Secretary of State

(SEAL)

HOUSE CONCURRENT RESOLUTION 14

(L. 1931, Ch. 155.)
A proposition to amend section 2 of article 4 of the constitution of the state of Kansas by eliminating

therefrom the words "sheriff or county treasurer."

Be it resolved by the Legislature of the State of Kansas, two-thirds of the members elected to each house concurring therein:

SECTION 1. The following proposition to amend the constitution of the state of Kansas is hereby submitted to the qualified electors of the state for their approval or rejection: That article 4 of the constitution of the state of Kansas be amended by adding a new section thereto following section 1, which new section shall be numbered section 2, and shall read as follows: "Sec. 2. The state shall have power to levy and collect taxes on incomes from whatever source derived, which taxes may be graduated and progressive."

SEC. 3. This proposition shall be submitted to the electors of the state at the general election in the year 1932 for their approval or rejection. The amendment hereby proposed shall be designated on the ballot by the following check: "The Income Tax Amendment to the Constitution," and shall be voted for or against as provided by law under such title.

SEC. 4. This resolution shall take effect and be in force from and after its publication in the statute book.

I hereby certify that the foregoing is a true copy of original House Concurrent Resolution No. 21, now on file in my office.

E. A. CORNELL,
Secretary of State

(SEAL)

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SECTION 1. The following proposition to amend the constitution of the state of Kansas is hereby submitted to the qualified electors of the state for their approval or rejection: That article 11 of the constitution of the state of Kansas be amended by adding a new section thereto following section 8, which new section shall be numbered section 9, and shall read as follows: "Sec. 9. No property shall be taxed in excess of two per centum of its true value in money for all state and local purposes where lying within the limits of any city or within the limits of any school district of which more than one-half the area lies within the limits of any city, more than one and one-half per centum, when lying without the limits of such city or school district. Taxes may be levied in excess of said limitation, however, for the payment of indebtedness which shall have been contracted prior to July 1, 1933, and interest thereon and for the payment of the cost of improvements by special assessments. The legislature shall prescribe the manner by which the several taxing units. Additional emergency levies for two years periods may be authorized by the vote of a majority of the qualified electors of any taxing district."

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(SEAL)

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