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FARMERS ARE TAXED UNJUSTLY

Whether Taxes Are to Be Levied in Proportion to Benefits Derived or in Proportion to Ability to Pay, Farm Property is Paying Unfairly for Schools and Roads

By Wheeler McMillen

Farmers do pay an unfair proportion of the nation's taxes. That is a fact proved and sustained by research and not a mere common statement derived from prejudice and guesswork.

I shall emphasize in this article a cause for this injustice that has received the serious attention of its importance. The cause suggests its own remedy, but nothing will be done about it until effectively organized farmers see that the remedy is applied.

Tax reduction can be accomplished by lowering public expenses. No one questions that expenditures should be kept as low as is consistent with efficiency. Although a general reduction of taxes will include lowering of farm taxes, the injustice of putting an undue share of the tax load on farm property still will remain. That is the injustice we want corrected.

Almost everyone now knows that most of the farmer's tax dollar is spent within his own county. In some states ninety or more cents of it is so used. Some have therefore assumed that only by reducing these local expenses can farmers cut down their tax bills.

That conclusion is not necessarily true. In most states it is not true.

Road and school expenses consume more of the farm tax dollar than any other items. These have been considered local expenses and as such have usually been charged to the local community. But are they local expenses?

At one time roads and schools were fairly enough local expenditures. They were paid by local revenues. That was before the day of the automobile and of a new conception of the purposes of public education.

Anyone can stand by the highroad now and see for himself that highways are no longer a local matter. He will see flashing past him pleasure cars and freighted trucks from the next county, the next state and from states far remote.

Obviously it is not fair for a township or a county to stand the entire expense of building and maintaining highways used more by people from other localities than by the people who pay for them.

Exactly the same principle applies to schools. In earlier times schools were regarded by general consent as local matters. A locality might support as good a school as any other desired to build and pay for maintaining. Some communities had pretty poor schools, frequently because they could afford no better ones.

So the states stepped in. By state law communities were required to keep their schools up to certain standards for the good of the state and society at large. Laws require school terms of certain length. Some states prescribe minimum salaries for teachers. Courses of study are laid down by states.

Public education has thus become accepted as a function of concern to the state. Therefore, should not the burden of paying the school bills be met in large part, at least, by the state, instead of being left to the local taxing unit?

If the state assumes the obligation to pay what shall be taught, how long the school term must be and how much teachers are to be paid, can it fairly leave to the local tax unit the entire load of the cost?

The state has taken upon itself authority to impose regulations upon local districts because for the broader purposes of public welfare the educational facilities being provided voluntarily by the local communities were considered inadequate.

Wealthy and populous districts have to meet these state-determined standards. Rural districts, where wealth is less and incomes average smaller, have to meet them. The cost of providing a state-prescribed education for his children bears more heavily upon the rural taxpayer than upon the property owner elsewhere.

Townships and counties are marked off by arbitrary geographical boundaries that were adopted with no regard for their potential abilities as taxpaying districts. A poor township may have to raise as much money as a rich township to meet the state's school requirements. It frequently has to raise more money per pupil. If the money for the schools were raised on a state basis the burden would be evened up. The local levies upon farm property for school purposes would be less and the wealthier sections would contribute more nearly their share of the cost of education of the state's citizens.

It would be as fair to do this as it is to tax childless property owners to educate other people's children. The situations are identical.

In the pioneer period education was a personal matter. A man who wanted to educate his children hired a tutor or joined with his neighbors to employ a teacher. Our statesmen saw that if this country was to be successful as a democracy it must have an educated citizenship. Public schools were set up. Later school attendance was made compulsory. In recent years the school age has been increased to obtain an even better educated citizenship. These steps show clearly that we have a settled public policy that education is no longer a personal nor even a local matter.

The principle that education is a state project has been partially recognized in Texas. About half the property taxes for schools are levied by the state and half by the local tax units. A few other states have sought

by various means to insure equal opportunity to school children by diverting state funds to districts where the taxable wealth is small. There is no reason why farmers in every state taxed property should be freed from paying a cent more than is equitable. More effort has been made to equalize road taxes, because farmers have demanded more vigorously that it be done, and because the fact that roads are not a local matter is more plainly obvious to anyone.

Whether taxes are to be levied in proportion to ability to pay, farm property is paying unfairly for schools and roads.

Farmers have an unassailable argument for demanding that the government make a more fair distribution of the tax load. I do not believe much can be expected as a result of decreased public expense, for I do not expect them to be decreased much. The farmer's share of getting a square deal on taxes lies in going out and should not demand that their heavily proportion to benefits derived or in showing that he has been absolutely right in saying that he is taxed unfairly and in keeping up the fight until he compels his state to adopt an equitable basis of taxation.

—Farm and Fireside.

STATUS OF FARM RELIEF LEGISLATION

At the time these lines are written—April 23—three separate farm relief bills are about to be considered by the entire body of the House of Representatives at Washington. Each of these three bills is representative of a type of proposed legislation, and each has its group of backers. The House agricultural committee decided to report all three of these bills without recommendation. This action marked the close of a long series of committee hearings, during which numerous advocates of various proposals were heard.

Each of the three bills now being considered is the result of the work of a number of people, and each represents the opinions of a separate school of thought. For purposes of identification, they are referred to as the Haugen bill, the Tinscher bill and the Aswell bill.

The Haugen bill is a modification of the original McNary-Haugen bill, although it does not cover so much ground. It makes provision for the levying of an equalization fee, and creates a governmental agency which would have power to buy and sell commodities or to direct such production. This bill meets the demands of the active corn belt group functioning through the "Committee of Twenty-two."

The Aswell bill, or Curtis-Aswell bill, provides for the incorporation of an "Interstate Farm Marketing Association," to be composed of twelve members, three to be named by the Grange, three by the Farmers' Union, and three by the Farm Bureau Federation. It will not cover the needs of these organizations are supporting the bill, which provides an elaborate plan for co-operative marketing, and carries an appropriation of \$10,000,000. Congressman Aswell, an aggressive Democratic member of the House Agricultural Committee, has rallied enough southern and eastern support to keep this bill in the line light.

The Tinscher bill is the administration measure. It marks the climax of the fight to develop co-operative marketing by placing the moral and financial support of the government squarely back of the farmers, provided the latter will organize, and will assume the management of their business. It provides a government board to act in an advisory capacity, and to make loans to the co-operatives on terms more liberal than any heretofore granted. It creates a revolving fund, with an initial appropriation of \$100,000,000. This bill has been introduced in the Senate by Senator Capper, who was largely responsible for the development of its principles.

Whether any of these bills can be enacted is considered doubtful. The administration measure apparently has the strongest support, but the combined opposition of the advocates of the other measures, and of smaller groups that have been unable to win recognition for plans hopefully advanced, may defeat it.

The supporters of these various types of proposed farm relief legislation are fighting each other so diligently that they apparently have forgotten that they do not possess enough strength, even if combined, to enact any legislation without substantial help from the non-agricultural sections; and that the business interests of the country are not any too enthusiastic over even such a measure as the Tinscher bill, which alone appears to stand any real chance of becoming a law.—Agricultural Review.

Note: It is interesting to know that the only one of the three measures above that has the support of any group of farmers or that has been asked for by the farm organizations is the Haugen bill.

C. E. BRASTED.

DAY'S MOST UNUSUAL STORY

A most unusual incident was recorded in Tuesday's Capital. A public office holder actually resigned a very lucrative position to go back to the farm. Now and then a public officer resigns to take a more lucrative position in the city, but this is the first time in history that one has resigned to go back to the farm.

Clyde W. Coffman had six growing boys on his big farm near Overbrook. He also had an important position in the state house—state fire marshal. He found that he could not look after the work of his public office, his farm and his six boys at one and the same time. Did he rent the farm, bring his boys to town to grow up in idleness while he helped run the state, officially? He did not. He quit his state job. And therein he showed great wisdom, along with his courage. His boys will profit by the example and perhaps become prosperous and independent tillers of the soil.

The glamour of public office lures many men away from their regular occupations and frequently leaves them stranded financially and objects of public charity in their old age. For some reason many men will give up office, paying much less. Perhaps it is because a public official is in the limelight more than a private citizen. There is a little something in most of us that yearns for publicity and a desire to be looked up to as having a hand in running our government. When a fellow tells you he doesn't care for such things just take it with a grain of salt.

After basking in the limelight of public office and coming to realize that it doesn't last, any man is ultimately except to disappointment and sometimes to despair. Mr. Coffman felt that his real place was on the farm with his six boys. It isn't much news when a man quits the farm to go to public office, but Mr. Coffman supplied a real item when he resigned a public office to go back to the farm.—Topeka Daily Capital.

BULLETIN NO. 7

The House takes up the Haugen bill Tuesday morning, May 4th, under rule providing four days general debate, after which opportunity for amendment is given. The bill is now in the hands of the Tinscher bill or Aswell bill as substitute for Haugen bill. Time during the four days general debate is controlled equally by Haugen, Tinscher and Aswell. The year and does not had to be treated alike in any bill that the committee reported. The question then became whether the equalization fee should be imposed at once on all commodities, or should be deferred for a certain period on all commodities. The cotton growers and their representatives were certain that Democratic support in the south would not be forthcoming for a measure imposing the equalization charge on all commodities. They were determined to organize and educate the cotton growers on the principles of the equalization fee.

At the request of the members of the House committee, who had been most friendly to the representatives of the farm organization agreed to concede to the two-year postponement in order to get the bill out of committee. They prepared and signed the following statement making it clear that they were not asking for the postponement, but that they would accept the change (if the House committee felt it necessary to make it) and would give the necessary legislation in their support.

The statement was: "Ever since we made the fight for the McNary-Haugen bill the farm organizations have taken the position that they do not want a subsidy; that if given a measure that makes the tariff 100 per cent effective for agriculture will be more than glad to absorb the losses on the various surplus. And we do not at this late date propose to abandon this position. In other words we do not propose to place any member of congress in position to say that we were not sincere when we said we were not asking a subsidy.

However, since the representatives of the American Cotton Growers' Association have given their consent to such a change, and since the House Committee on Agriculture have said to us that they believed that the enactment of farm-relief legislation will be enhanced by agreeing that the tariff on cotton shall be postponed for two years with the understanding that in the meantime the loss on the surplus be made up out of the revolving fund, as representative of the undersigned farm organizations we have given our consent to such a change. All we ask is that the principle and purpose of the equalization fee shall be strictly adhered to during the proposed two-year period."

Please read the House report on the bill for a statement in defense of deferred equalization fee. Agriculture has not been asking for subsidy but has shown entire willingness to finance its own stabilization program through the equalization fee. If the House bill had been drafted to accord with the wishes of the farm organizations it would have provided for an equalization fee as soon as operations were undertaken with wheat, pork and beef, but would probably have deferred the collection for a time on cotton and corn. The House Committee, which, of course, had the say

The Senate bill appropriates \$250,000,000 for revolving fund, while the House bill authorizes an appropriation of \$375,000,000. The Haugen bill has some added features which are not in the Senate bill. There is a provision for the use of funds to assist with surplus problems of any agricultural product, and for loans to co-operative associations to finance purchase of warehouse, processing plants and facilities, repayable on the amortization plan. These two items cannot in the aggregate exceed \$25,000,000.

The Haugen bill is also clearer and stronger than the Senate draft, in its direct mandate to the board to operate in handling surplus problems so as to get the most benefit possible out of the tariff on agricultural commodities.

The question of the deferment of the equalization fee for two years on all basic commodities in the Haugen bill is one that undoubtedly causes perplexity throughout the states where the subject of equalization fee has been thoroughly discussed and is generally understood.

To understand the situation it is necessary to go over the history of the legislative developments during the last few weeks here. Our primary endeavor has been to hold the organizations representing growers of cotton, corn, wheat and livestock in line for a common program. When the American Cotton Growers' Exchange representing first came to Washington they had no other thought or wish than for legislation providing for an immediate equalization fee on cotton along with other commodities. On their arrival here they held a meeting with the so-

called "cotton bloc" composed of southern senators and representatives. They met at once with a decided wide-spread resistance to legislation imposing the equalization fee at once on cotton and senators and representatives insisted that the south had not been steadily discussing the equalization fee as they had in the north and that a period for education was necessary in advance of the start on the equalization fee. At the same time the cotton growers were in daily conference with the Secretary of Agriculture, who as spokesman for the administration, discouraged the equalization fee, repeatedly assuring the cotton growers of the administration's willingness to advance funds in any necessary amount to accomplish what is needed in financing cotton over and maintaining cotton surpluses.

Realizing this situation the northern farm organizations then agreed with the cotton people to the arrangement which appears in the Senate bill, deferring the fee for three years on cotton and corn which are primarily carry-over crops, and do not involve the same question of moving an exportable surplus in order to maintain the domestic price back of the tariff wall with losses paid out of the equalization fund that is involved with wheat and pork products. The Senate Committee accomplished this, and that is the way the Senate bill stands.

The same proposal before the House committee met with decided opposition. Southern congressmen said they were unable to advocate a measure which asked for preferential treatment for cotton above other commodities. Northern congressmen said they would not vote to treat cotton differently than the commodities grown by their constituents. A large group in the House Committee led by Tinscher for the administration forces and Kincheloe and Aswell for the Democrats were bitterly fighting the conclusion that all commodities should be treated alike in any bill that the committee reported.

There are 41 Locals that are paid up 100% that apparently do not have meetings. Some counties would have a much better showing in the Department of Practical Co-operation if they would look this up, and send in their meeting dates. Even if you do not meet but once a year you should not be ashamed for the world to know it. If you are, ashamed you could meet oftener. If you have only called meetings and are paid 100% your local name and number and secretaries name with the four stars would look mighty fine. SEND THEM IN. C. E. BRASTED.

as to what legislation should be reported out, thought otherwise. The result is the Haugen bill which we are supporting.

Sentiment in Washington yesterday from one end of the city to the other was that we are going to pass this legislation. There is a non-partisan alliance, both House and Senate, rapidly forming strength to oppose the administration plan for legislation embodying the Tinscher bill and to support our bills. The issue will be determined not so much here as out in the country by the farmers and their organizations, who make known their views to their senators and representatives.

Every possible attack will be made on our proposals during the next two weeks. Early relief legislation is by all odds the big issue before Congress now. The next two weeks will probably see the issue largely determined one way or the other.

KANSAS FARM FIGURES

There are 165,879 farms in Kansas and 95,679 of them are on improved roads according to the 1920 census farm census just issued. These farms are occupied by 701,768 people of whom 167,864 are under 10 years of age. This total makes an average of 4.2 people to the farm. Of the 594,904 farmers who are 10 years old or over, 283,771 are males and 250,133 are females that giving the man power a majority of 33,638.

There are only 4,633 colored farmers in the state, as compared with 697,135 who are classified as white. Collectively, these Kansas farmers owned 13,139 radio sets on January 1, 1925, and they had 31,171 tractors on that date, as compared with 17,177 on the same date in 1920.

The figures for 1925 are not reported but in 1924 these Kansas farmers produced 1,117,735,248 eggs during the year, or 204,095,856 more than were shown in the general census of 1920. This production is at the rate of more than three million eggs a day for every day in the year and does not include the product of hen in towns or suburban places.

Kansas milk cows produced 251,968,977 gallons of milk, which was an increase of 30,514, 560 gallons more than was reported in the general census of 1920. This is an increase of 3,630 pounds of butterfat for every day in the year, or above the record made in 1920.

Kansas farmers did not make as much butter at home, nor did they cream as reported in 1920, but they did sell 7,569,759 more gallons of whole milk and 12,238,364 more pounds of butterfat than in that year. This was an increase of 3,630 pounds of butterfat for every day in the year, or above the record made in 1920.

The farmers of this state sold 17,007,968 dozen eggs more than they sold in 1920. In other words, they gathered and sold 559,164 eggs every day more than they gathered and sold in 1920. Even at 25 cents a dozen, which might approximate the average price per dozen for all seasons and for the state as a whole, this total of egg production would represent a value of \$23,281,151 for the year, or \$63,784 a day for 365 days.

These government figures have a significance in showing that, in spite of the lowered crop yields of 1925; the number of Kansas farms under mortgage decreased by approximately 2,000 between 1920 and 1924, and suggesting that maybe the cow and the hen helped. They emphasize the importance of some things that are often regarded as "side lines" and confirm past experience in which the sidelines have been of material help in full of those seasons of reduced crop production such as come to farmers in every state and country. They also suggest that, if the sidelines are of such value in the "off" years, they might be worth while for every year and on more farms.

MANLEY MEETING KANSAS CITY, MO. MAY 26-27-28

The Farmers' Union Managers' Association of Kansas will hold their annual spring meeting at the Coates House in Kansas City, Mo., on May 26-27-28. The Farmers' Union Creamery Station Operators' will hold their meeting on May 28th at same place. We want every Farmers' Union manager and every Shipping Association manager in Kansas to attend this meeting regardless of whether he is a member or not. We want every Farmers' Union director who can to come to this meeting too. Come and help us to build up our Farmers' Union Business Associations. Every Farmers' Union member is also invited to this meeting. We are your friends and we are interested in building up your business and you should be interested enough to come out and help us make plans for the betterment of your institutions.

A. M. KINNEY, President.

ATTENTION SECRETARIES

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MANLEY CHOSEN GENERAL MANAGER OF OKLAHOMA POOL

END. Okla. May (Special).—John Manley has been chosen general manager of the Oklahoma Wheat Growers' Association. He has served as secretary for the last five years, but a change in policies placed Manley in charge of the entire organization. Manley is prominent in international wheat pool affairs. He is instrumental in the success of the Oklahoma organization and is regarded as an authority on co-operative wheat marketing. He is a member of the international wheat pool committee and a member of the national pool committee.

The Oklahoma organization is entering on its new five-year contract.

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DRIFT FROM SOIL TO CITY

Means Betterment of Those Remaining on the Farm, is the View of Some. While the Consumers Regard the Trend With More or Less Alarm Fearing Food Stuffs Will Cost More

By NELSON H. LINGENFELTER Associate Editor

Nine hundred and one thousand persons quit the farm in the United States last year, according to a recently published estimate of the Federal Department of Agriculture, which places the farm population at 30,555,000 on January 1, 1926, as compared with 31,134,000 on January 1, 1925, a decrease of 1.5 per cent. These figures include all men, women and children living on farms. The 901,000 represents the net. The net loss in farm population in 1924 was 192,000 persons. All geographic divisions of the country showed net decrease in farm population last year. The decrease was more than one and one-half times that of the previous year. This "reduction in the country's farmers is proceeding at an alarming rate," says the St. Louis Globe-Democrat, voicing the general anxiety induced by the statistics, while the Oklahoma Farmer-Stockman placidly announces that there is no occasion for agriculturists to worry, pointing out that the heira from rural and urban centers increases the farmer's market and reduces competition among growers of foodstuffs.

This movement provokes the announcement in some quarters that the farmers' ills are very real and that frequently his decision to quit the soil is enforced by foreclosure of a mortgage. In other quarters, and particularly from successful farmers, comes the declaration that the farmer's ills are being exaggerated; that the farmer who uses brain and brawn and does not "wait for rising land values to make him rich" is almost invariably successful.

This is not wholly true or entirely erroneous. Conditions arise where neither brain nor brawn suffice to avert disaster. We know of one man who was very successful as a farmer and live stock man whose farm was foreclosed. This is not a rare occurrence. The farmer who is being wiped out by the livestock slump continuing over a period of years. At last accounts he was an itinerant Bible peddler. Many men who could not be charged with either indolence or mismanagement have not succeeded.

On the other hand there are shiftless, improvident and incapable farmers, just as there are men of similar character in every other line of industry. It must be borne in mind that business failures are not restricted to agriculturists. In the 13 weeks from January 2 to March 27 of the current year there was an average of 473 business failures per week in the United States, most of which were chargeable to inefficiency or inexperience or both.

Moreover, it is not safe to assume that mortgages or failure in farming are responsible entirely for the exodus from the farms. With education, many young men and young women from the farm are entering upon other vocations. Nor is education altogether responsible for the movement. In the southwest the farmer is attracted to the oil fields by wages that range from \$5 to \$10 a day for manual labor, with fixed and shorter hours of labor and residence in near-by cities where there is opportunity for recreation and entertainment. So also the farmer, with a mechanical bent, finds profitable employment in machine shops, garages, factories and with transportation companies, with shorter hours and recreational opportunities.

Ready money and amusement advantages are very alluring to the average farm-reared boy. The farm girls, under the same urge, are drawn to the army of urban office workers, to department stores and to schools as teachers. Far too many boys and girls, in fact, find life on the farm monotonous.

And there is the farmer who has prospered or has sold his farm at a profitable figure. He may have heard the call of the city or is desirous of giving his family the superior educational advantages of the city. Again he may, as with perhaps fifty per cent of farmers, entertain the belief that life would be long, sweet dreams were he operating a retail grocery or some other kind of store in the city. As he sees it, all that is necessary is to rent a building, install a stock and reside at the cash register. He is largely responsible for the high mortality list in the grocery trade. Some times he succeeds, in a way, by conducting a suburban shop with his wife in charge while he secures a job of some kind, son becomes a street car motorist and daughter a stenographer. The family gets groceries at cost. Thus he becomes an annoying competitor of the legitimate, practical and experienced grocer.

The wholesale grocer is largely responsible for these failures, many of which do not appear in the business casualty lists. In May, 1925, 280 groceries failed, with total liabilities of \$1,687,406. In most cities and large towns there is a grocery store on almost every suburban corner, generally operated by retired farmers or laboring men who have no experience in business, and when the retailer drops out the goods, mostly of the non-perishable class, are transferred to another experimentalist.

Isn't good business on the wholesale dealer's part, however, and there is developing a trend away from it. Wholesale grocers of Atlanta, Ga., are blazing the trail. Their credit departments are asking for statements from retail dealers covering as-

sets and liabilities, experience and qualifications.

It will be seen, therefore, that farm economic conditions are not altogether responsible for the movement from farm to city. And one must not overlook the fact that many city folk are going to farms. More than 655,000 persons moved from farm to city last year, 1,135,000 persons went from city to farm, many to fail in agriculture from lack of experience.

Meanwhile millions of farmers are finding a pleasant life and a living on the farm, and many of them rate from well-to-do to wealthy. They represent the bone and sinew of the great country and are not asking for soothing syrup in the way of paternalistic aid from the government. Some of them, like Chas. C. Bell, noted farmer and apple grower at Boonville, Mo., are displeased with the calamity cries being raised in certain sections of the country that, as he says, have a tendency to discredit American agriculture and to depreciate land values.—Agricultural Review.

Note: The Kansas Union Farmer wishes to comment on the last paragraph of the above article by suggesting that the following circumstance is a good example

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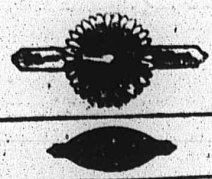
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Notice to Secretaries and Members of Farmers Union of Kansas. We want all the news about the Locals and what you are doing. Send in the news and thereby help to make your official organ a success.

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

All copy, with the exception of notices and including advertising, should be in our hands 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, MAY 13, 1926

OUR LIFE INSURANCE COMPANY

The issue of this paper dated April 22 contained some life insurance information that all Kansas farmers should absorb and use in their work for the organization and for themselves. In the first place it is remarkable that only a limited number of our members know that we have a strong, well managed and rapidly growing life insurance company, the only organization of its kind in the world that writes insurance only for farmers.

The Farmers' Union Life Insurance Company was chartered on October 17, 1922, by the insurance department of the State of Iowa. On December 31 of that year it had insurance in effect in the amount of \$763,000; on December 31, 1923, \$3,014,250; on December 31, 1924, \$3,947,750; on December 31, 1925, \$5,053,750. Every loss sustained has been settled and the organization is now in the full enjoyment of the confidence of its supervision of which it operates.

For the first three years of its history our life insurance company wrote policies only in Iowa. It is now licensed to do business in Iowa, Kansas, Nebraska, Missouri, Arkansas and South Dakota and is writing new policies in every one of the states in which it is privileged to operate. During this year it should double its business and on December 31 should have not less than \$10,000,000 of business on its books.

There are many reasons why this company should receive the wholehearted support of every farmer in the states in which it transacts its business. It is a farmers' organization in fact as well as in name. No policy is written except for a member of the Union. All its officers are tried, true and trusted Union leaders. Through it Union members safeguard their estates and families in an organization which is absolutely under their own control. It is building up a great financial institution through which Union farmers can control their own resources, conserve and control their reserves and surplus and keep their money working in the territory in which it was earned and where it belongs.

If our company had no other claim on the support of Union members the fact that all its reserves are invested and always will be invested in the middle west entitles it to favorable consideration.

KANSAS LAND TAXATION

Many Kansas farmers are much concerned over the threatened increase in the assessed valuation of their lands for taxation purposes. They hold, and with entire truth and justice, that the farms of Kansas are already carrying much more than their fair share of the burdens of government in this state. They are absolutely correct. Any change in land valuations resulting in higher taxes on Kansas farms will be both unfair and unwarranted.

This paper has often pointed out that the farmers pay too much tax. They will continue to pay more than their share until the tax laws of this state are radically revised. The various local tax units and the state must have large sums of money each year to be used for public purposes. The demand for public revenues may increase from year to year, but it is safe to say that there is no prospect of its ever being reduced. The tax money used for public purposes in Kansas during the year 1925 was greater than in 1924 and greater than it had ever been before. It will be still greater in this year and still greater in 1927.

Since more money must and will be raised, regardless of resolutions and protests, it is certain that the farmers will pay more and more taxes, relatively, with each passing year until some new sources of revenues are made available. The legislature has undertaken to raise some money by the taxation of intangibles. So far that experiment has not been very successful. The existing laws governing the assessment and taxation of intangibles must be revised and strengthened. Not enough of the intangibles owned in Kansas is being returned for taxation and the rates on such property are too low.

If the farmer is to get justice in the collection of taxes in this state tax reform must go much further than has yet been attempted. There can be no relief as long as the great bulk of our revenues for state and local purposes springs from direct property tax on either tangibles or intangibles or both. There are tens of thousands of well to do folks in this state who pay no taxes because

they have neither tangible nor intangible property. They should be required to do their part in supporting the government.

Doubtless there are many sources of taxation that are available in Kansas. We still have a vast body of unrecovered natural resources that should pay their share through a tax on production. Inheritance taxes should be increased. There should be an income tax imposed in proper amounts on every citizen of the state regardless of the amount of annual receipts.

It is outrageous that lands should pay what they do into the public treasuries of this state. It is far more outrageous that men in authority should contemplate and plan for heavier imposts on the farms by increasing the assessed valuation of a form of property that is constantly decreasing in value because profits from its operations are no longer possible. It is all right to protest with vigor and spirit against any increase in land assessments but to stop with protesting will do no good.

The next legislature must again tackle the problem of tax reform. Farming as the largest single industry in this state should have its say about any changes that may be made in tax laws. To get that say farming must be represented by farmers in the state house of representatives. Such representatives must be men of character, courage and ability. They can be found in every legislative district in the state.

To accomplish anything in the way of tax reform in their own interests the farms of Kansas must do three things of first rate importance. First, they must see to it that the right sort of men file for representative in the various districts. Second, they must see to it that the right men who file are nominated in the August primary election. Third, they must go to the polls in November and entirely regardless of party lines they must elect their own men to the legislature and defeat those who have been nominated by special interests to serve privilege and monopoly. If these three things are done we may hope for some really constructive tax legislation next winter.

WASTED HUMAN POWER

Henry Ford is probably the greatest exponent of efficiency that ever lived in this world. He produces his fivers and other more or less useful products with the minimum of cost. He pays higher wages to labor than any other manufacturer and yet it can be demonstrated that labor cost is lower in his factories than anywhere else in the world. In his own field the Detroit timer is without a rival. It is a great pity that he is not satisfied to be first in the line of endeavor for which he is so well fitted by nature and experience, but like many another highly successful money-maker he believes that his pre-eminence in his chosen business entitles him to give instruction to all men in all other callings.

A year or two ago he gravely told the world that farming is a dying business so far as the individual farm operator is concerned and advised the reorganization of the whole industry on a factory basis with all animals and especially cows and horses relegated to museums and zoological gardens as objects of interest to feed the curiosity of those in search of examples of the ancient and odd. Later he advocated the abolition of the money system of the world which for ages and for reasons that may not be sound has been based on the value of the so-called precious metals. Men are still farming and congress is doing its best to pass some legislation that will save the farmer as an independent owner of land and producer of food and clothing materials for the rest of the world. We are still sticking to gold and silver as the foundations of our money system and commodity currency is even farther away than when the Greeks used iron and the Indians used shells for media of exchange.

Just now Mr. Ford is discussing waste. It is an important subject. The American people are doubtless extremely wasteful. Mr. Ford and Mr. Hoover agree on this proposition and Mr. Ford is well qualified to discuss it from an industrial point of view since he is one of the very few manufacturers who waste nothing. His factory is almost as efficient as a modern packing house, which is said to utilize the entire hog except the squeal for useful purposes. So long as Ford sticks to industrial waste he is informing and his advice is useful. But he will not stay on his own reservation. He is now discussing moral and other wastes that cannot be measured in terms of dollars or estimated by the use of the formulas and instruments that are commonly employed by engineers in measuring matter and forces within the domain of physics.

In a recent article in the Sunday papers in which he discussed the waste of man power in modern social conditions Mr. Ford said: "It is necessary and will be necessary to put men in jail until the news gets about that the profits of dishonesty do not compare with the profits of honesty, but there is no reason for thinking of a jail as a tomb for the living. Under first class non-political management, every jail in the country should be turned into an industrial unit, should pay higher wages to men than they could earn in outside industry, provide them with good food and reasonable hours of labor, and then turn over an excellent profit to the state. We already have prison labor, but most of it is all directed and degrading labor."

Men have always known that it is unprofitable to commit crimes. For hundreds of years the copy books and the essays of the moralists have taught that "honesty is the best policy." Few criminals have ever amassed a fortune and except those who died in jail none have ended their lives in sanctity and safety on the accumulated results of their evil courses. The average and ordinary criminal does not ply his unlawful calling because he expects or believes that he can amass a competency by burglary, forgery or other wicked practices. He is a criminal because he is mentally or physically unendowed and diseased and falls into and persists in evil ways because he lacks the inner forces to prevail against the defects of his own character, body and environment.

There are those who will criticize Ford's proposal to turn our jails into employment agencies for criminals on the theory that all the lawless elements of the country would at once break into

prison for the purpose of securing regular employment, fair wages and good food. There is no danger in the Ford suggestion from that point of view. If the criminal classes really want such things they can have them without going to jail. The contrary result would be much more likely. The confirmed criminal would rather turn decent and honest on the outside of prison walls than risk himself within where he would have all the good things that Mr. Ford believes should be given to lawbreakers in dress.

Society is still far away from any effective solution of the problem of criminality. If Mr. Ford can help his assistance should be sought by those responsible for the protection of life and property from the ravages of the criminal classes, but something better or at least different from comfortable jails and high wages is required.

KANSAS AND ESTATE TAXES

The Revenue Act of 1926 imposes a federal estate tax on the transfer of all net assets of all decedents dying after the approval of the law. The rates are not so high as in previous acts but apply to all estates in all the states and range from one per cent on estates less than \$50,000 to 20 per cent on all amounts in excess of \$10,000,000.

The following provision of the new Act is important: "The tax imposed by this section (that is the estate tax) shall be credited with the amount of any estate, inheritance, legacy or succession taxes actually paid to any state or territory or the District of Columbia, in respect of any property included in the gross estate. The credit allowed by this subdivision shall not exceed 80 per cent of the tax imposed by this section, and shall include only such taxes as were actually paid and credit therefor claimed within three years after the filing of the return required by section 304."

From this language it is clear that inheritances are to be taxed in every state in the Union by the federal government. States that have local inheritance taxes will receive credit for the estate taxes paid to the states up to 80 per cent of the federal tax. This means that all estates are to be taxed but that in states having inheritance taxes of their own the federal government relinquishes its claim on 80 per cent of such taxes.

In this situation the states that do not impose fairly high inheritance taxes will be doing themselves an injustice. The federal tax will be imposed but four-fifths of it will be deducted if much state inheritance tax is paid. This provision is plainly a compromise between those who would surrender all inheritance taxation to the states and those who believe that the federal government should absorb all this income. So that state inheritance taxes, under the new law, are singular in that in all states having estate taxes of their own the imposition the federal tax does not increase the amount of inheritance taxes that must be paid. In any case the estates must pay the same rates but it is up to the state legislatures to say whether such payments shall go into the federal or the local treasury.

The coming session of the state legislature would do well to revise our state inheritance taxes and thereby open up new sources of income to the treasury that will cost nothing to any taxpayer. State inheritance taxes up to 80 per cent of the federal estate taxes would impose no additional burden on anyone and would yield a substantial income to the state treasury.

MORE CO-OPERATIVE CREAMERIES

The Union folks in Nebraska were the first members of our organization to start local creameries. They have succeeded at Superior and a number of other places and just recently have formed additional associations at quite a number of places. There is no more promising field for co-operative effort, none more in need of co-operation, nor any in which success is more certain.

Doubtless Nebraska Union creameries will federate to sell their products through a single agency. When they undertake to do this they will be confronted with one necessity of having a uniform product to offer a single recognized brand. All this will require some pretty stiff work, but we are confident that our fellow farmers in Nebraska have the brains and the courage necessary to succeed in such an enterprise.

Members of the Kansas Union have decided on the centralizer plan. This enables us to market all our product under a single brand to build up a market for that brand. Also it reduces the cost of organization, the volume of capital required and correspondingly increases the amounts of profits that can be realized. In Kansas the farmers need not form local organizations and make large investments in creamery buildings and equipment. All they need to do is to sign a contract with the Farmers' Union Produce Association.

CONGRATULATIONS FOR NEBRASKA

Up to and including April the Nebraska State Farmers' Union has collected from 1,515 members than had been paid at the same date last year. That is a fine record and indicates that our organization will show a substantial growth in our sister state for the current year.

This writer is tickled pink over the growth of our organization in Nebraska and what he wants to know is whether the Kansas brethren are going to let the Cornhuskers beat them at a game in which the farmers of the two states should be equally and vitally interested. Every Local secretary in Kansas should get busy and collect in the dues from all members on the rolls. If an occasional grab is made for the last year's dues that still remain unpaid that will be all the better.

We all want the Nebraska Farmers' Union to grow in strength and usefulness but at the same time we are very anxious that the Kansas Union should grow as fast or a little faster. Let's get the dues now owing from members in good standing at the end of last year. Let's get in a few new members in all the Locals. And finally let's have some new Locals organized over the state and especially in those counties that have little or no Union strength at this time.

England Is Threatened

With civil war as this is written. About a million coal miners are on strike and the prospect is that they will be joined by the whole of organized labor. Negotiations with the government have been suspended and Premier Baldwin declares that he can do nothing more to effect a settlement because yielding to the strikers would mean sharing the responsibilities of government with class organization.

The whole trouble may be settled before this paper reaches the customers, but such an outcome does not appear likely at this time. On the contrary, there are very disturbing indications that the trouble may result in an open conflict between the forces of organized labor and the armed troops of the empire. Such a catastrophe threatens not only the security of the British government but the stability of all governments in Europe.

Great Britain is the single stabilizing force and influence that stands between Europe and anarchy. If the power of England is broken by civil strife no other nation has the sense or the force to prevent the lapse of all western Europe into a state of hopeless disorder.

The contractor who built a rotten grandstand at Pasadena and sold tickets to its arena of death during the rose carnival a year ago and was responsible for the death of ten persons and the crippling of a hundred more has been found guilty of manslaughter and sentenced to prison for a term of ten years. That is good, but it is worse than bad that the building inspector who approved the plans and the construction of the stand and probably accepted a bribe for his O. K. is still at large.

Los Angeles Is a Wonder City

With a population of more than a million. It sprawls over a good sized section of southern California, reaching from the ocean to the mountains, and is the most unique aggregation of splendid business houses, palatial residences, cardboard and stucco bungalows, squalid slums, beautiful gardens, lovely flowers, unregulated automobile traffic, empty stores, closing lines that exist in all the wide, wide world today.

Collecting for meals and lodging from tourists and selling real estate to the few speculators that have escaped alive from Florida are the most remunerative callings carried on by the enterprising settlers. Not that there are not solid industries and a substantial foundation for future business stability. Oil production, the motion picture industry, citrus fruit, and a climate that puts even a losing metropolitan newspaper to a great overgrown country town into a real city.

Just now practically every dwelling house of moderate cost has a "For Sale" sign displayed. It is no trouble at all for a visitor, with more money than business judgment, to buy a good looking, mission style dwelling for not more than three or four times its actual value. Truth forces the admission from many enthusiastic boosters, however, that few residences, still fewer business sites and scarcely any unimproved property is moving at this time.

Dr. Levine of Creighton University is much worried over the food outlook for the well known human family about a couple of generations hence. The good doctor should not lose sleep on this problem. If he has studied the history of our race with any degree of attention he should know that closet philosophers have been concerned over the same thing for a long time. Malthus foresaw the over population of the world and the resulting starvation and degeneration of humanity but we are getting along pretty well and most of us have three square meals a day and plenty of time for the cultivation and use of what small intellectual powers we have. The human race has many weaknesses, but so far it has always been able to kill its snakes as fast as they discovered themselves.

Crime Troubles Judge Stone

Of Denver to such an extent that he is hardly able to get any sleep at all. He says that the average newspaper of twenty-five years ago carried an average of only three crime stories and that there are at least ten times as many in any enterprising evening sheet of this age. The judge may be unduly agitated. The apparent increase in crime may not be quite so real as he believes. It is just possible that we have more enterprising reporters or that the papers have adopted policies that were not popular a quarter of a century ago. Apparently there is much more crime, but we must remember that there are many more people in this country and that the agencies of publicity are much more efficient than in the past.

At any rate the judge and all those people who believe that crime can be discouraged by imposing more drastic penalties are mistaken. Only a comparatively short time ago, measured by the age of the human race, there were more than thirty crimes punishable with death under English law. In those days the British annually hanged more bandits or poachers for stealing rabbits than they now execute in the same length of time for killing men. Instead of increasing with the alleviation of penalties crime has actually decreased if populations are considered.

There are lots of ways to improve the habits of human beings, but the best of them all builds up inner forces to combat vicious instincts and bad environment. Statistics are tabulations of figures neatly arranged for the amusement and even for the instruction of those who love that sort of a thing. It is an old saw that figures do not lie. In these days we have added to that the wisest saying that even if so there is nothing to prevent liars from doing

COMMENT ON WORLD'S NEWS FOR WEEK

a lot of figuring. The California department of education has just been collecting some figures on the relation of wealth to attendance in the public schools and has discovered that the counties that have the greatest total of wealth have the smallest average of riches per pupil attending public schools. Doubtless true, but what of it?

Polar Exploration

Has become so popular that all expeditions to the Arctic are swamped with volunteer applications from curious-minded men and women who are willing to face all the dangers of the trip, pay their own expenses and contribute generously to the expeditionary budget if they can go along. Last week a young woman newspaper correspondent was discovered stowed away in the storage compartment of the aeroplane in which Captain Wilkins is going to start to the north pole.

At that this adventurous female was not in any very grand way. Wilkins seems to have no trouble in making short trial flights around his base of supplies, but every time he tries to take off for his hop to the point that Peary may have located something goes wrong. Man has done pretty well with the aeroplane, but a few minutes' observation of the finished and perfect flying work of a turkey buzzard or a sea gull demonstrates that nature is still away ahead of art in the matter of aviation. Still and all it is a great pity that more of the volunteer Arctic explorers cannot be taken along. They would be fully as useful at latitude ninety and longitude zero as they are at home.

The only worthwhile reclamation project now in the public eye is the plan to dam the Colorado river at Black canon for the three-fold purpose of flood control, power generation and irrigation. Seven states are interested in this enterprise from which it is possible for many of the residents of all of them to receive substantial benefits. The president is for the project as most of the other level-headed public men who have given it any serious consideration.

Vanderbilt Is in a Mess of Trouble

With some half a dozen unprofitable newspapers on his hands. The unfortunate amateur journalist is one of the younger members of the distinguished family that still has more money than an ordinary citizen can spend. He undertook to popularize the tablet size, illustrated newspaper, but found the field already well filled with publications of that sort printed by professionals like Roy Howard and the Scripps family.

A losing metropolitan newspaper is the most costly toy that a millionaire can fool with. The whole Vanderbilt family has too little money to maintain such a venture for any length of time. Even Henry Ford would go broke in a year or two if he were to undertake to finance and conduct a big daily newspaper that no one would care to read.

The present generations of Vanderbilts know how to spend it, but so far none of them have been able to earn any cash income for themselves.

San Diego now has the highest tax rate in the history of that city. So has about every other city in the United States. The luxuries, conveniences and deencies of organized urban life come mighty high in these days; but most of the people of this country want them and if they are not able to pay for what they think they need they buy it on credit and charge the account to children yet unborn.

Gary Is President

Of the United States Steel Corporation and a firm believer in the doctrine that the United States must be prepared to face any armed enemy that may threaten the liberties and properties of our people. Of course, he is right about that, but most of us would take more kindly to his advice if it were not for the fact that the Steel Corporation is in a position to sell the government all the iron and steel needed in a preparedness campaign.

One of these days some statistician will assemble the figures necessary to let us know just what proportion of the militarists of this country are interested in enterprises that manufacture steel, powder, firearms, cloth for uniforms and other materials required for soldiers in training or in service. The best way to abolish war is to abolish profit resulting from warfare.

The greatest calamity that threatens civilization today is the possible break up of the British empire. Most Americans take their turn in cussing out the English, but that people still safeguards the property and the civilization of the world. Just for your soul's sake try to make a list of the services that England and her wise and great of all callings and ages have rendered to civilization and humanity.

England Appears to be in

A tight fix right now, but those buzzard-like nations that would enjoy picking the bones of the British empire may have to wait quite awhile for their feast. John Bull has no great reputation for finesse, strategy, diplomacy or even for brains, but some way or other the old boy has always managed to muddle through all his troubles in the past and the odds are all in favor of his winning out of the jam in which he has been caught by the coal strike.

As far back as the days of Elizabeth the Spaniards threatened to destroy England, but Spain is less healthy than Great Britain today. Foreign foes, domestic insurrection, stupidity, arrogance, pride and some score of other weaknesses and faults have often threatened the very existence of England but that country still lives and will live.

The British character is not very flashy, brilliant or even interesting, but it is based on the immutable fundamentals of honesty, courage and honor and so the country is thrice armed against all its foes.

Hunger has long been reputed as an excellent sage. Nowadays we are learning that it is also an excellent medicine. There would be much less sickness and far less physical weakness and incompetency in the world if folks would stop stuffing themselves with foods as dangerous as they are useless and always leave the table or the trough while still hungry.

BY-LAWS OF THE FARMER'S UNION CLUB

The Farmers' Union Club of the Kansas Branch of the Farmers' Educational and Co-operative Union of America.

Article I
Sec. 1. Membership: The Farmers' Union Club shall be composed of the wives and daughters of the members of the Kansas Branch Farmer's Educational and Co-operative Union of America.

(a) Elective Officers: The president, vice president, the secretary, the treasurer, the lecturer, the chaplain, the conductor and the doorkeeper.

(b) The board of directors of five members.

(c) An advisory council of five male members.

(d) Standing committees of three members each on credentials, constitution and by-laws, good of the order, entertainment and organization.

(e) Delegates to National Union.

(f) Delegates elected by members of local Unions, District Unions, and County Unions.

Sec. 2. Each Local, County and District Union in good standing on the books of the secretary of the State Union, shall be entitled to one delegate to the State Union, who shall be elected each year at the first regular meeting held in January by the organizations entitled to representation.

Sec. 3. A quorum in the State Union shall consist of representatives from a majority of the counties in which the Farmer's Union Clubs have been organized.

Sec. 4. The State Union shall meet with the Farmer's Educational and Co-operative Union of America on date and place of meeting same as State Union. (As provided by pending referendum vote.)

Sec. 5. Usual rules and proceedings as now defined in the bylaws of the F. E. & C. U. of A. shall be followed by the Ladies Farmer's Union Clubs until more definite rules be adopted.

Article II

Sec. 1. Units from the different counties shall be composed as follows:

(a) The elective officers of the county shall be the president, the president, the vice president, the secretary, the treasurer, the chaplain, the lecturer, the conductor and the doorkeeper.

(b) An executive committee composed of one member of each Local Union in the county.

(c) An advisory council of five male members chosen by the members of the Farmers Union Club to meet with and assist in any way the work undertaken by such organization.

(d) An executive committee of three members in each Local Union shall constitute the official body of such membership and work with and co-operate with the county Executive Committee and be known as the president, the secretary and the treasurer of such Local and perform duties of such officials as are prescribed in the bylaws.

Article III

Fees and Dues, Initiation fees.

Sec. 1. The initiation fees of twenty-five cents per member, payable in advance at the time of the initiation shall be paid by each member. Of the fees so received ten cents per member shall be forwarded to the secretary of the county unit. The remainder to be retained in the treasury of the unit of which the party is a member.

Annual Dues.

Sec. 2. The annual dues per member shall be twenty-five cents, ten cents per member shall be sent to secretary of the county unit. The remainder fifteen cents per member retained in the hands of the local treasurer.

Sec. 3. Initiation ceremonies as used by the State Union shall be used until further arranged plans be adopted.

50-50 MEMBERS FOR CO-OPS.

A valued friend makes a suggestion for co-operatives that has possibilities.

Many farmers refuse to join the co-ops because they have less confidence in the selling ability of the organization than in their own, yet they believe in co-operation, in principle.

Why not, then, establish a class of members who agree to turn over a fixed part of their product, say one-half, to the co-op, reserving the right to sell the other half privately?

The farmer gains by having the chance to make a speculative profit on one-half his product, or to take advantage of unexpected sales opportunities. The Co-op gains a large income in membership and total volume. And there is always the prospect of turning a 50-50 member into a 100 per cent member.

If any such plan has been used anywhere, we should be glad to hear of its results.—The Farm Journal.

Entomology R. L. Parker

Cutworms are among the most troublesome insects with which the gardener and the farmer have to deal. Their principal damage is done in the spring when they cut off young plants at or near the surface of the ground. Cutworms are not difficult to control, the most effective and the most practical method being to poison them with poison bran mash.

The first grass is watery and poor feed for stock, and the stock is also fed on the first grass. Don't open the pasture gate too early.

The Country Woman

"OH, WOMAN, IN OUR HOURS OF BETTER KITCHENS FOR BETTER HOMES."

On woman, when we have the cash and spread it round with gestures rash, you sure know how to coax and tease, and you are not so hard to please; but when our pocketbook is flat, you turn your back and holler "scat," and dig some other guy for gold, while we are left out in the cold. When we can drive a limousine you're always willing to be seen all the boulevard we ride; but when we drive a dinky car you drop us with a sickening jar; and as we fall, we watch you slip into some other fellow's grip. Oh, woman, with the frazzled locks, with cute bare knees and gauze like frocks, we love you and we wish you well; your end, old Father Time can tell; we hope that you will settle down and be credit to the town; for when you frown we're in despair; and when you smile we walk on air. Oh, woman, with the scanty clothes, with cheeks and lips just like the rose, we hope you'll take an honest tip and not be so almighty flip; some time you'll meet a wailing guy who'll glance at you and smile by; and you'll be sorry all your life that you are not that fellow's wife.

A. M. KINNEY.

"POULTRY PESTS"

Rhode Island Red Club Club of America Service Hints, Syndicated. Office L. B. 34, Grafton, Massachusetts

There are many poultry pests. Some quite local in character, others which are common almost the world over. The latter are the ones we will talk about. Perhaps someone will get a hint from this which will help.

FIRST: The hardest to control, the human biped—in a class with the Western horse thief who often paid with his life when caught, because he was classed as a murderer—the man on the plains was so vitally dependent on his horse. The poultryman makes his living from his birds. The arm of the law is fast extending to help in his control. A committee was recently appointed by the National Poultry Council to deal with this subject and the chairman is Professor Wm. C. Monahan, Amherst, Mass. He will be glad to hear from you.

Next are the four-legged "pests." They take a tremendous toll of our poultry crop each year. Constant hunting, trapping, the use of a good dog on the plant, coops that are closed at night and the making of compensation provision by states to eliminate them can all be done by effort on the part of poultry owners.

THIRD: We have the body louse and red mite, often confused by many. They look different and their life habits are different. The louse lives entirely on the bird. Many of the commercial preparations are good but one can always get and depend on mercurial ointment. Mix 50-50 with vaseline and apply size of pea below vent. It is poison so use carefully on small chicks—better have the hen free from them if used for hatching. Mites live in the houses infesting the hens at night on the roosts. They fill with blood then retire to cracks in the house. When not filled with blood they are grey and hard to see. First clean the house thoroughly. Remove all dust. Then apply some powerful coal tar product—use it undiluted and apply with paint brush. Several companies have put a creosote preparation (a wood preservative) which is excellent, one application a year doing the work. It must be thoroughly dry before birds are allowed in coops. An extra roost to use as an alternate is the best way to handle the roosts.

Scaly leg is another pest but easily controlled. A good lime salve will help but oil of caraway (one part to three of vaseline) is best of all. Intestinal worms are the source of thousands of dollars of loss annually. Only two kinds appear to be of any great economic consequence. Round worm and tape worm. The latter is difficult to get rid of and requires rather specific and individual treatment. Round worm can usually be controlled by use of a specially prepared tobacco dust fed occasionally for a two week period at rate of 2 pounds to 100 pounds dry mash. There are many very excellent commercial worm remedies on the market today, effective and easy to use. In all worm treatment the cleaning up of runs, houses and utensils is just as important as the medication of the birds. If impossible grow the next use.

In line with suggestions from many sources for making better homes are several points on kitchen planning from the Bureau of Home Economics of the United States Department of Agriculture co-operating with Better Homes in America.

One of the first things the homemaker thinks about in a better home is a well-arranged, well-equipped kitchen. That does not mean that she is kitchen-minded either. It means rather that she knows where convenience counts most in a house. In most family kitchens at least 1,000 meals are cooked during the course of every year. Surely for any job that comes as regularly and often as getting three meals a day, every step-saving, time-saving arrangement possible should be included in the plan and the equipment.

The points that make for convenience in the kitchen are as follows, according to the Bureau of Home Economics:

First, last, and all the time in planning and equipping a kitchen, says the bureau, think about the work to be done in it. If building or remodeling a kitchen, make it oblong and with no more floor space than actually needed. A kitchen is a workshop. Spaciousness is paid for in miles of useless steps. Study the relation of the kitchen to the rest of the house. Make a direct connection from kitchen to dining room in the common wall between them. See to it also that there is easy access to front and back doors, to the telephone, and to the stairs to the cellar and the second floor.

Arrange for adequate ventilation in all weather and for good lighting at all work centers at night as well as during the day. Screen windows and doors against household pests. Flies particularly are a menace to health.

Choose finishes for floor, walls, and woodwork that are durable, suitable in color, and can be kept clean easily. Select furnishings that fit the wall and floor space and will pay for themselves in usefulness. Weigh the pros and cons of built-in or movable pieces, and compare prices carefully.

Make sure that there is abundant supply of hot and cold running water and a sanitary drainage system.

Decide on the most comfortable height of working surfaces. Group all equipment, large and small, into compact work centers for preparation of raw food, cooking, serving, clearing away and dishwashing, and any other activities done regularly and often in the kitchen.

Arrange these groups from left to right following the order in which the various jobs are done.

The kitchen is above all else a place to prepare and serve food. Limit the kitchen to this use, if possible, and arrange for laundering and such work to be done in another place.

OUR FAVORITE TOMBSTONE

"If social truths found their way to tombstones, we should read many inscriptions to the following effect: 'Here lies'

A practical man of business who had an eye to the main chance which was always open. His heroic life was an incessant contest with

His Butcher and his Buttermilk, his Baker and Draper. He died through premature exhaustion

In trying to avoid being poisoned or cheated. Like so many others He perished ingloriously. This vigilant fool of competition."

—George Jacob Holyoake.

TONIC FOR SPRING FEVER

The best spring tonic that any person can take comes in the form of green vegetables and fresh fruits. One dish of them each day will do much to prevent the usual tired feeling known as spring fever. Cabbage, spinach, green beans, beet tops, Swiss chard, celery and lettuce are all good vegetables to eat during the next two months. Stored cabbage and all the canned greens should be available anywhere and good celery and lettuce can be purchased in most stores. Apples, oranges, grapefruit, raisins, figs, and prunes are among the most common fruits at this time of the year and any of them is a good tonic for spring fever.

MISSOURI FARMER INVENTS ICELESS REFRIGERATOR ANY LABORER CAN MAKE

With It Every Family Can Have Ice Cold Water to Drink

In most localities farmers are greatly inconvenienced in keeping ice because of the time, trouble and expense of going after ice, not counting the cost of it. A Missouri farmer



5455 Ladies' Apron Cut in one Size—Medium. It requires 2 yards of 36 inch material for the Apron. If made with such ends, it will save ends 1 1/2 yard is required. To finish the edges of the apron, pockets and such ends as illustrated, will require 1 1/4 yards of bias binding. Price 15c.

5451 Ladies' Combination Cut in 4 Sizes: Small, 34-36; Medium, 38-40; Large, 42-44; Extra Large, 46-48 inches bust measure. Medium size requires 2 1/4 yards of 36 inch material. Price 15c.

FASHION BOOK NOTICE

Send 12c in silver or stamps for our Up-to-Date Spring-Summer 1926 Book of Fashions, showing color plate, and containing 500 designs of ladies, misses and children's patterns, a concise and comprehensive article on dress making, also some points for the needle (illustrating 30 of the various, simple stitches) all valuable hints to the home dressmaker.

Address: Pattern Department, Kansas Union Farmer, Salina, Kansas.

has overcome that difficulty by inventing an "honest-to-goodness" inexpensive, iceless refrigerator, which any ordinary laborer can make. It is that water, turned into a cistern from melting snows and cold winter rains, is almost ice cold and remains so all summer, if no summer rains are turned in it.

The earth is nature's own refrigerator. Remember the darkey song, "Massa is in de cold, cold ground." The problem of how to utilize the cold from cold rains, melting snows, and the cold earth into a perpetual refrigerator is what this man did so successfully. Here is his solution: He built a chimney from the bottom of his cistern up to the floor of his home the inside measurement being 18x36 inches, using cement, sand, hydrated lime and brick, then plastered the chimney like No. 10.

He then, in de cold, cold ground, within and without, but used all cement mixture instead of "pitch," thus keeping the water out of the chimney made the chimney cold, which made the air inside it cold and it remained so. He then made a cabinet of 24-gauge galvanized sheet iron, resembling the interior of a refrigerator having shelves etc. He then made a sort of windlass, having a counterbalancing weight, crankshaft, roller, pulleys, etc., which made it easily operated that a child could operate it, raising and lowering it into the chimney. He made a lid something like a churn lid to fit over the chimney, having a hole in the center for the chain to work in. When the cabinet is raised it automatically raises the lid and when it is lowered the lid follows it down to the floor and stops. He then built a closet around the raising and lowering device which resembled a cupboard and is equally as pretty and useful. By experimenting further he found that it did not require a pit as large as the average cistern to make the temperature stay as cold as was needed, that a pit six feet deep and six feet in diameter was equally as good as a large and deep cistern. He also found that the galvanized sheet iron made into a tank did just as well as the brick chimney. Most any tinner can make the tank or the cabinet out of galvanized iron at a very small cost.

Although this invention was worked out by a farmer for farmers use,

it is equally as useful to city dwellers. Aluminum sheet can be used in making the cabinet if preferred and at not so much more expense as one would think. We understand the inventor charges only a very small royalty for allowing anyone to make and install one, giving full and complete instructions how to do it and will sell the raising and lowering device including chain, roller, crankshaft, pulleys and counterbalancing weight at a small cost.

The whole scheme seems very plausible to us, and if it is a success, there is no reason why every family should not own their own iceless refrigerator and also have plenty of ice cold water or to drink his refrigerator ought to be of great benefit in helping the farmer preserve and turn into cash his otherwise perishable products.—he Dexter (Mo.) Statesman.

WHY TESTS VARY

Here are some of the causes why your cream tests vary from one time to another.

First, richness of milk separated. With the separator running at the same speed and all other conditions the same, the richer the milk the higher will be the cream test.

Second, changes in temperature of the milk.

Third, speed of the separator. This is a common cause for variation in the cream test. A slight difference in speed will cause a change in the milk.

Fourth, rate of inflow to separator bowl. Always keep the flow of milk into the separator bowl the same.

Fifth, amount of skim milk or water used in flushing the bowl.

Any of these five phases of separator management will affect the test of the cream without moving the cream screw. If these conditions are watched carefully it is possible to produce cream testing quite uniform.

Milk when drawn from the cow has a temperature of about 90 degrees Fahrenheit and should be separated at something near that temperature.

The kitchen needs more careful planning than any other room in the house. It is the workshop of the homemaker, and so should be equipped and organized to make her work as easy, pleasant and efficient as possible.

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

WATSON WHOLESALE GROCERY
SALINA, KANSAS

Order Union Songs for Union Meetings
It Pays!
Dozen lots—15 cents per book.
Single lots—20 cents.
Local Unions like them.

Sold by
KANSAS FARMERS UNION
Salina, Kansas
and
FARMERS UNION JOBBING ASS'N.,
Kansas City, Mo.

KANSAS UNION FARMER WEEKLY EXCHANGE

If members of the Union have anything to Sell or Exchange, they should 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.

FARMS WANTED

WANT TO HEAR FROM OWNER OF good farm or ranch for sale. S. D. Temple, Llano, Texas.

POULTRY

BARRON LEHIGH EGGS \$2.00 PER hundred prepaid. Fred Pacey, Miltonvale, Kansas.

EGGS, PURE TOM, BARRON ENGLISH Single Comb White Leghorn, culled flock, Comb 100. Adam Zillner, Logan, Kansas.

SHINN CHICKS ARE BETTER. Leading breeds, \$3.40 per 100. Free book. Shinn Farms, Box 153, Greenport, Missouri.

SEEDS AND PLANTS

FOR SALE PURE GERMAN MILLET \$1.50 per bushel. Fred Pacey, Miltonvale, Kansas.

KANSAS ALFALFA SEED, RE-cleaned 99.63 per cent pure. Frank Baum, Salina, Kansas.

STOCK

FOR SALE GOOD POLLED HEREFORD Yearling Bull, Recorded. W. E. Brownell, Wiley, Kansas.

POSITION WANTED

POSITION AS MANAGER OF FARMERS Elevator. Eleven years experience with one company. Can furnish reference. Geo. W. Brown, Baker, Kansas.

MISCELLANEOUS

CASH PAID FOR DENTAL GOLD. False Teeth, Discarded Jewelry, Diamonds, Platinum. Mail Florida Gold Refining Co. 21 Adams, Jacksonville, Fla.

RESOLUTION OF SYMPATHY

Whereas, April 23, 1926, God saw fit to call to her Heavenly Home, Christabelle, the beloved wife of our brother, Harvey E. Culver.

We, members of Local 1498, of Greenwood County, extend to the bereaved husband and infant daughter, our sincerest sympathies in this hour of sorrow. Be it resolved that a copy of this resolution be sent to the bereaved family and one to the Kansas Union Farmer.

Maud Bangs, H. L. Scott, Nora Garst, Committee.

It is equally as useful to city dwellers. Aluminum sheet can be used in making the cabinet if preferred and at not so much more expense as one would think. We understand the inventor charges only a very small royalty for allowing anyone to make and install one, giving full and complete instructions how to do it and will sell the raising and lowering device including chain, roller, crankshaft, pulleys and counterbalancing weight at a small cost.

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

WATSON WHOLESALE GROCERY
SALINA, KANSAS

Order Union Songs for Union Meetings
It Pays!
Dozen lots—15 cents per book.
Single lots—20 cents.
Local Unions like them.

Sold by
KANSAS FARMERS UNION
Salina, Kansas
and
FARMERS UNION JOBBING ASS'N.,
Kansas City, Mo.

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Kansas City, Kansas

Kansas Union Farmer
Salina, Kansas

Farmers' Union Managers Association
A. M. Kinney, President, Huron, Kansas
Vice Secretary, Kansas City, Ka.

Announcement is made of the formation of the Research Council of the Ice Cream Industry with headquarters at Harrisburg, Pa. The object of this new organization is to increase the consumption of ice cream through national educational program.

Thus, the ice cream men and their allied interests inject their plank in the farsighted platform of the dairy industry to make America the leading nation of the world in the consumption of nature's finest food-product: of the "beef steers' sister."

For a hundred years or more ice cream has been a popular American dessert and delicacy. Now the public is to be educated to think of ice cream as a health food, along with other dairy products.

Leaders of the Ice Cream Industry believe that their national undertaking can not fail to be of direct benefit to the entire dairy industry and its vastly ramified commercial interests.

Screens around the dairy early in the spring mean less flies later in the year.

MIDWEST GRAIN BIN
Now On Easy Terms!
NEW time payment plan makes it easy to get MIDWEST All-Steel Grain Bin and let it pay for itself out of extra profits.

Right All-Steel Construction
Here's the bin you have always wanted—the best bin built at any price—now easily obtainable. Improved, modernized, fireproof, rustproof, and weatherproof. You can see it today for yourself. Write for literature and complete details of our new and better MIDWEST bin.

Hold Your Grain for Highest Market
The MIDWEST enables you to store grain and for cost price. Actually improves quality of grain. Protects this extra profit. We pay freight, and name today for descriptive literature and complete details of our new and better MIDWEST bin.

FREE LITERATURE
MIDWEST STEEL PRODUCTS CO., 216 S. 1st St., Kansas City, Mo.

LETTER HEADS
\$6 PER THOUSAND
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High Class Job Printing at Low Prices

THE GENERAL PRINTING CO.
Farmers Union Bldg., Salina, Kansas

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USE THIS FORM—IT SAVES DELAY

Mail This To
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RATE: 3 Cents a Word Straight
Minimum charge is 50c
Count Initials or Abbreviations as Words

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NOTE: Count your name and address as part of advertisement.

Attention CREAM PRODUCERS

Good cream makes good butter.
Good butter brings good prices.
A combination of both—"Union Gold."

It is the desire of every producer to market his cream at the highest price possible. Many producers find it necessary to make delivery three times each week and sometimes daily during the summer months, realizing that "quality" rather than "quantity" is the important factor in the manufacture of better butter.

If your cream is bringing a first-grade price, you may be sure that it will find its way under the "Union Gold" label, into some kitchen where quality products are used.

MAKE "QUALITY CREAM" YOUR SLOGAN THIS YEAR

FARMERS CO-OPERATIVE CREAMERY
Kansas City, Mo.

FARMERS' MAGAZINE

26 JACKSON PLACE
WASHINGTON, D. C.

I am a success at producing but I am looking for a better market for my crops, so send me the Farmers Magazine for 1 year. Enclosed find 50c.

Name.....
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State.....

139 Agents Wanted
(Write for Particulars)

Nothing succeeds without organization.
It is oil to the business machine.
The very motive power of any firm.
We are organized better than ever before.

SHIP YOUR LIVE STOCK
to
FARMERS UNION LIVE STOCK COMMISSION
Stock Yards Kansas City

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.
You, Hall Insurance Company is the biggest and strongest Mutual Hall Company in Kansas, and the lowest in actual cost.
Get in line.

The Farmers' Union Mutual Insurance Company of Kansas
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Application cards 20 for 5c
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Cash Must Accompany Order. This is Necessary to Save Expense in Postage and Labor
WRITE C. E. Brasted, Box 51, Salina, Kan.

BINDER TWINE
Twine balls will soon unwind to the hum of neighborhood threshers.

Watch the story of "quality" unfold as bits of balls encircle upright sheafs of wheat. "Farmers Union" Twine will stand the test of "A STANDARD TWINE FOR LESS MONEY."

"Farmers Union" Twine is manufactured in the State of Kansas from high quality Yucatan Sisal into an insect-treated, 5-pound ball of smooth even length.

ORDER TWINE FROM YOUR LOCAL DEALER.
IF HE DOES NOT HANDLE TWINE, WRITE US DIRECT.

Minimum car—400 bales. Weight per bale, 50 lbs.

FARMERS UNION JOBBING ASS'N.
643 Board of Trade Bldg. Kansas City, Mo.

Department of Practical Co-operation

ANDERSON COUNTY

AMOT LOCAL NO. 2130.
Meets the first Friday night of each month. H. O. Snodgrass, Sec.

BELLVIEW LOCAL NO. 2042.
First and third Thursday, John T. Anderson, Sec. Anderson Co.

CHASE MOUND LOCAL NO. 2145.
Meets the first and third Tuesday of each month. Sec. Joe Van Hercke, Anderson County.

CENTENNIAL LOCAL NO. 2098.
Meets every two weeks, G. H. Montgomery, Sec. Anderson County.

DEER CREEK LOCAL NO. 2052.
Meets the second and fourth Friday night of each month. Mrs. Laura Carter, Sec. Anderson County.

EMERALD LOCAL NO. 2137.
The third Tuesday of each month. Mrs. J. S. McInden, Sec. Anderson County.

GALLIA LOCAL NO. 2044.
Meets every second and fourth Friday evening. Deane L. Smith, Sec. Anderson County.

INDIAN CREEK LOCAL NO. 2050.
Meets the second and fourth Wednesday of each month. C. C. Beard, Sec.

LANTHE LOCAL NO. 2140.
Meets every other Friday, A. F. Thowe, Sec. Anderson County.

LITZTON LOCAL NO. 2064.
Meets every second and fourth Friday. Mrs. R. W. Williams, Sec. Anderson County.

MT. JOY LOCAL NO. 2123.
Meets the first and third Tuesday. Lulu Shilling, Sec. Anderson County.

MT. ZION LOCAL NO. 2072.
Meets every two weeks on Tuesday. Maude Carnes, Sec. Anderson County.

PLEASANT HOME LOCAL NO. 1055.
Meets the first and third Monday. Minnie Carrio, Sec. Anderson County.

SPRINGFIELD LOCAL NO. 2082.
Meets on the first and third Friday of each month. Frank White, Sec.

SUNNY SIDE LOCAL NO. 2115.
Meets every second and fourth Friday night. Carl Henry, Sec. Anderson County.

TRIANGLE LOCAL NO. 2124.
Meets every second and fourth Tuesday. E. L. Osterholt, Sec. Anderson County.

ALLEN COUNTY
DIAMOND LOCAL NO. 2081.
Meets every second and fourth Friday. Mrs. J. W. Ryan, Sec. Allen County.

LIBERTY LOCAL NO. 2148.
Meets the second and fourth Friday of the month. Ray Wilson, Sec. Allen County.

ATCHISON COUNTY
HIGH PRAIRIE LOCAL NO. 1582.
First and third Wednesday. W. E. Fuhrman, Sec. Atchison County.

BARTON COUNTY
ODIN LOCAL NO. 2133.
Meets every two weeks on Wednesday. Fred M. Baran, Sec. Barton County.

STATE CENTER LOCAL NO. 2173.
Second and fourth Thursday. Chas. Grossardt, Sec. Barton County.

CHASE COUNTY
COTTONWOOD VALLEY LOCAL NO. 1852.
Meets the second and fourth Friday of each month. Lee Graham, Sec. Chase County.

DISTRICT 48 LOCAL NO. 1907.
Meets the second Wednesday and fourth Friday. Mrs. Charles L. Timmons, Secretary.

MILLER LOCAL NO. 1925.
Meets the second and fourth Thursday. Velma H. McCandless, Sec. Chase County.

CLAY COUNTY
FACT LOCAL NO. 1958.
Meets every two weeks on Tuesday evening. Walter Knitter, Sec.

WHEELER LOCAL NO. 1982.
Meets the first and third Friday of each month. Ernest Small, Sec. Clay County.

COFFEY COUNTY
CENTER LOCAL NO. 2148.
Meets the second and fourth Tuesday of each month. Mrs. Grace Redding, Secretary Coffey County.

SUNNY SIDE LOCAL NO. 2144.
Meets every second and fourth Wednesday of each month. A. H. Collier, Sec. Coffey County.

CHEROKEE COUNTY
COUNCIL CORNERS LOCAL NO. 1783.
First and third Monday. Ethel Roberts, Sec. Cherokee County.

COWLEY COUNTY
BETHEL LOCAL NO. 1963.
Meets the first and third Friday. Roy E. Osburn, Sec. Cowley Co.

DEWEY LOCAL NO. 1958.
Meets first and third Monday. Mrs. W. P. Kent, Sec. Cowley Co.

FLORAL LOCAL NO. 2094.
Meets the second and fourth Friday of each month. Mrs. J. C. Graves, Sec. Sherman Nichols, Sec. Cowley Co.

GIRARD LOCAL NO. 494.
Second and fourth Tuesday. Roy W. Holland, Sec. Crawford County.

KELLOGG LOCAL NO. 1809.
Meets the first and third Wednesday of each month. Chester R. O'Neill, Cowley Co.

LONE STAR LOCAL NO. 1463.
Meets the first and third Wednesday of each month. Mr. J. O. Rambo, Sec. Cowley County.

MERCER LOCAL NO. 1462.
Meets the second and fourth Wednesday of each month. W. M. Schmidt, Sec. Cowley County.

MAPLE GROVE LOCAL NO. 2107.
Meets on Tuesday night every two weeks. Hol Workman, Sec. Cowley Co.

ODESSA LOCAL NO. 1571.
Every other Tuesday night. Burr Russell, Sec. Cowley County.

SILVERDALE LOCAL NO. 2051.
Second and fourth Wednesday. F. Lewis, Sec. Cowley County.

SHILOH LOCAL NO. 1572.
Meets the first Wednesday night of each month. Lloyd W. Peck, Sec.

CRAWFORD COUNTY
BROGAN LOCAL NO. 226.
Second and fourth Thursdays. I. L. Veneman, Sec.

FAIRVIEW LOCAL NO. 652.
Meets every Tuesday of the month. Jimmie Cunningham, Sec. Crawford County.

OWSLEY LOCAL NO. 2004.
Meets the first and third Thursday. Joe Farmer, Sec. Crawford County.

STILLWELL LOCAL NO. 2050.
Meets the first and third Friday. H. Eggers, Sec. Crawford County.

WALNUT GROVE LOCAL NO. 1908.
Meets first and third Tuesday. Robert J. Meyer, Sec. Crawford County.

CLOUD COUNTY
PLEASANT VALLEY LOCAL NO. 1758.
Meets the second and fourth Tuesday of each month. J. H. York, Sec.

CARMEL LOCAL NO. 1055.
Meets every second and fourth Monday in the month. E. J. Regnier, Sec.

DICKINSON COUNTY
WOODBINE LOCAL NO. 1980.
Meets the first Tuesday of each month. Harvey Shippy, Sec.

CARLTON LOCAL NO. 1911.
Second and fourth Wednesday. R. J. Logan, Sec. Dickinson County.

DOUGLAS COUNTY

CARGY LOCAL NO. 2136.
Meets the first and third Thursday of each month. R. E. Titcher, Sec.

DISTRICT NO. 10 LOCAL NO. 1036.
Meets the first and third Thursday. Geo. Buttel, Sec. Douglas County.

EUDORA LOCAL NO. 1881.
Meets every third Friday of the month. W. W. Gerstner, Sec. Douglas County.

FRANKLIN LOCAL NO. 1532.
Meets the first Friday of each month. Mrs. P. F. White, Sec. Douglas Co.

HIGH PRAIRIE LOCAL NO. 752.
Meets the first and third Friday of each month. Chas. J. Gleason, Sec.

LONE STAR LOCAL NO. 1852.
Meets the fourth Wednesday night of each month. Roy Flory, Sec. Douglas Co.

PROSPECT LOCAL NO. 1864.
Meets on alternate Thursdays. Bertha A. McFester, Sec.

SUNNY SLOPE LOCAL NO. 1861.
First and third Wednesday. Roy Stacker, Sec. Douglas County.

WORDEN LOCAL NO. 1542.
Meets the first and third Thursday of each month. Mrs. Lucia Flier, Sec. Douglas Co.

DECATUR COUNTY
AURORA LOCAL NO. 551.
Meets every last Thursday of each month. Al. Bruggeman, Sec.

PRAIRIE DOG LOCAL NO. 1958.
Meets every second and fourth Tuesday. North Valley School House. Bruce Moore, Sec. Decatur County.

ELLIS COUNTY
BUCKEYE LOCAL NO. 1931.
First and third Wednesday. J. J. Mack, Sec. Ellis County.

EXCELSIOR LOCAL NO. 606.
Meets the first and third Monday of each month. Frank G. Ebert, Sec. Ellis County.

HAYS LOCAL NO. 854.
Meets the first Friday of each month at 2 o'clock at court house. Frank B. Pfeiffer, Sec. Ellis County.

MUNJOR LOCAL NO. 381.
Meets the first and third Thursday of each month. R. A. Leiker, Sec.

SUNNY DEAL LOCAL NO. 2131.
Meets the first and second Tuesday of each month. Some members home. F. C. Herman, Sec.

ELLISWORTH COUNTY
ADVANCE LOCAL NO. 1889.
Meets the first Monday of each month at 8 o'clock. F. F. Svoboda, Sec.

BLISSWORTH LOCAL NO. 2039.
Meets the first and third Thursday. Brad Hooper, Sec. Ellisworth County.

LIBERTY LOCAL NO. 925.
Meets every first and third Monday of each month. Ed. Mog, Sec.

SUMMIT LOCAL NO. 932.
Meets the first and third Monday of each month. L. E. Schultz, Sec.

TRIVOLI LOCAL NO. 1911.
Meets the first Monday evening in each month. W. H. Fleming, Sec.

WALNUT GROVE LOCAL NO. 972.
Meets the first and third Tuesday of each month. E. A. Huseman, Sec.

FRANKLIN COUNTY
COLUMBIA LOCAL NO. 1233.
Second and fourth Fridays. Lee Bonar, Sec. Franklin County.

HAWKINS LOCAL NO. 1615.
Meets the first and third Tuesday. Mrs. L. C. Rice, Sec. Franklin County.

PLEASANT RUN LOCAL NO. 2017.
Meets the first and third Tuesday at District No. 33 school house. John Reis, Sec. Franklin County.

SALEM HALL LOCAL NO. 1824.
Meets the first Monday. A. F. Lidaky, Sec. Franklin County.

GEARY COUNTY
GOOSE CREEK LOCAL NO. 1391.
Meets the second and fourth Friday. Alfred P. Hotten, Sec. Geary County.

LYONSDALE LOCAL NO. 1415.
Meets every last Thursday in each month. Geo. Ostaske, Sec.

MOSS SPRINGS LOCAL NO. 1901.
Meets the first and third Tuesday. Clarence Brown, Sec. Geary County.

GOVE COUNTY
HACKBERRY LOCAL NO. 1392.
Meets the first and third Wednesday night of each month. J. M. Tuttle, Sec. Gove County.

PARK LOCAL NO. 399.
Meets last Saturday of each month. Jos. Helm, Sec. Gove County.

GREENWOOD COUNTY
LENA VALLEY LOCAL NO. 1538.
Meets the first and third Thursday. H. F. Horton, Sec. Greenwood County.

NEAL LOCAL NO. 1313.
Meets the second and fourth Friday of each month. J. C. Graves, Sec.

SUMMIT LOCAL NO. 1874.
Meets the first and third Thursday of each month. Mrs. F. M. Hemphill, Sec. Greenwood County.

GRANT COUNTY
ULYSSES LOCAL NO. 2134.
Meets the first and third Saturday of each month. G. A. Johnson, Secretary.

FAIRVIEW LOCAL NO. 2035.
Meets the first and third Tuesday of each month. D. J. Detwiler, Sec. Harvey County.

JEFFERSON COUNTY
CRESCENT GROVE LOCAL NO. 1917.
Meets first and third Tuesday. Mabel Stykes, Sec. Jefferson County.

UNION LOCAL NO. 2019.
Meets the second and fourth Friday. G. I. Brenn, Sec. Stafford Co.

COLLINS LOCAL NO. 630.
Fourth Wednesday. Winfred Crispin, Sec. Jewell County.

PLEASANT VALLEY LOCAL NO. 1309.
First and third Wednesday. W. T. Flinn, Sec. Jewell County.

LONE STAR LOCAL NO. 727.
Meets the first Thursday night of each month. J. W. Widrig, Sec.

NINETY-SIX LOCAL NO. 1807.
Meets the first and third Friday of each month. Reuben Cline, Sec. Linn County.

NEW HOME LOCAL NO. 1840.
Meets the last Monday of each month. Mrs. H. C. Conrad, Sec. Linn Co.

PLEASANT HOME LOCAL NO. 2055.
Meets the first and third Monday night of each month. Mrs. H. C. Conrad, Sec. Linn Co.

MT. VERNON LOCAL NO. 1661.
Meets the first Tuesday of each month. C. E. Deering, Sec.

MARSHALL COUNTY
ANTIOCH LOCAL NO. 1121.
Meets the first and third Monday. Wm. Finchan, Sec. Marshall County.

BLUE VALLEY LOCAL NO. 781.
Meets the second and fourth Monday. Chas. Musel, Sec. Marshall County.

BREMEN LOCAL NO. 2122.
Meets every first Wednesday of each month. P. C. Pralle, Sec. Marshall County.

DIST. 57 LOCAL NO. 1322.
Last Friday in each month. Mrs. Ernest Brauch, Sec. Marshall County.

DEER CREEK LOCAL NO. 854.
Meets the fourth Friday night of each month. M. C. Botwell, Sec. Marshall Co.

FAIRVIEW LOCAL NO. 954.
Meets the third week in each month. Mrs. Delpha, Sec. Marshall Co.

HICKIMMER LOCAL NO. 1005.
Second and fourth Wednesday. Karl Rohde, Sec. Marshall County.

LILY CREEK LOCAL NO. 2138.
Meets the first and third Fridays. Florence Kopps, Sec. Marshall Co.

MIDWAY LOCAL NO. 857.
Meets every first and third Tuesday of each month. Fred Griswold, Secretary.

RICHLAND LOCAL NO. 988.
Meets the first and third Fridays of each month. Mrs. J. C. Chase, Sec. Marshall County.

SNIPE CREEK LOCAL NO. 924.
Meets every other Friday night. Russell Cassidy, Sec.

SUNRISE LOCAL NO. 1233.
Meets the first and third Thursday of each month. Hei. Santhoff, Sec.

MARION COUNTY
EAST CREEK LOCAL NO. 1466.
First Tuesday of each month. Phillip Stenzel, Sec. Marion County.

LOST SPRINGS LOCAL NO. 385.
Second Saturday of each month. H. D. Ravans, Sec. Marion County.

PRAIRIE VIEW LOCAL NO. 2105.
First Tuesday of each month. J. H. Scott, Sec. Marion County.

MIAMI COUNTY
BLOCK LOCAL NO. 1768.
Meets second Friday of each month. Wm. D. Block, Sec.

BELLEVIEW LOCAL NO. 1192.
Meets the first and third Fridays. J. Sloan, Sec. Miami County.

BEAGLE LOCAL NO. 1678.
Meets the second and fourth Wednesday. L. O. Keithly, Sec. Miami Co.

FONTANA LOCAL NO. 1759.
First and third Friday. W. H. Slyter, Sec. Miami County.

HIGHLAND LOCAL NO. 1669.
Meets the first and third Friday. G. W. Fort, Sec. Miami County.

HILLSDALE LOCAL NO. 1608.
Meets the first and third Thursday. R. W. Sullivan, Sec. Miami County.

INDIANAPOLIS LOCAL NO. 1677.
Meets the first and third Friday. Mrs. Vedder, Sec. Miami County.

OSAGE VALLEY LOCAL NO. 1689.
Meets the second and fourth Friday. Jacob Smith, Sec. Miami County.

PLUM CREEK LOCAL NO. 1674.
Second and fourth Wednesday. Orth O. Miller, Sec. Miami County.

ROCK CREEK LOCAL NO. 1810.
First and third Friday. S. J. Lohr, Sec. Miami County.

SPRING VALLEY LOCAL NO. 1725.
Meets the first Friday in every month. A. C. Barricklow, Sec. Miami County.

UNION VALLEY LOCAL NO. 1678.
Second and fourth Tuesday. J. M. Warner, Sec. Miami County.

VICKERS LOCAL NO. 1667.
Meets the second and fourth Tuesday of each month. Dick J. Johann, Sec. Miami County.

MARSHALL COUNTY
DEER CREEK LOCAL NO. 854.
Meets the second Friday in each month. M. C. Botwell, Sec.

PLEASANT RIDGE LOCAL NO. 1902.
Meets first and third Friday. Frank Friend, Sec. Morris County.

MORRISON COUNTY
CENTENNIAL LOCAL NO. 1863.
Meets the first and third Tuesday of each month. H. D. Garst, Sec.

COTTONWOOD LOCAL NO. 1985.
Meets the first and third Friday of each month. Basile M. Johnson, Sec. Persimmon County.

JOHNSTOWN LOCAL NO. 749.
Meets the second and fourth Monday of each month. John L. Peterson, Sec. Persimmon County.

NORTH UNION LOCAL NO. 716.
Meets the second and fourth Monday of each month. Carl E. Clark, Sec. Persimmon County.

NORTH SIDE LOCAL NO. 1944.
Meets the first Wednesday of each month. Fred Sunvogel, Sec. Persimmon County.

SCANDIA LOCAL NO. 1152.
Meets the first and third Thursday of each month. Melford Nelson, Sec. Persimmon Co.

MITCHELL COUNTY
CARR CREEK LOCAL NO. 302.
Meets every second and fourth Thursday of each month. L. L. Ritz, Sec. Mitchell County.

EXCELSIOR LOCAL NO. 388.
Meets every other Wednesday. Ralph E. Hauptli, Sec. Mitchell County.

NEMORA COUNTY
BOARDMAN LOCAL NO. 922.
Meets the first and third Wednesday. G. W. Chasman, Sec. Nemaha County.

EUREKA LOCAL NO. 911.
Meets every first and third Wednesday. Mrs. Jacob Melaner, Sec.

DOWNY LOCAL NO. 1157.
Meets every second Monday in each month. Herman Boeding, Sec. Nemaha County.

EAGLE STAR LOCAL NO. 928.
Meets the second and fourth Tuesday of each month. Fred H. Lehman, Sec. Nemaha County.

HUNT LOCAL NO. 1107.
Meets the second Tuesday of each month. Ray Korte, Sec. Nemaha Co.

KORBER LOCAL NO. 914.
Meets first and third Tuesday. F. A. Korber, Sec. Nemaha County.

LIBERTY LOCAL NO. 883.
Meets every second and fourth Wednesday. Robert Steele, Nemaha County.

PRAIRIE GEM LOCAL NO. 540.
Meets the first Wednesday evening of each month. Mrs. Chas. Oplinger, Sec.

ROCK LOCAL NO. 928.
Meets the first and third Friday of each month. Mrs. J. M. Amos, Sec.

SUMMIT LOCAL NO. 2111.
Meets the second and fourth Friday of each month. Wm. J. Wittmer, Sec. Nemaha County.

NEOSHO COUNTY
BARNEY LOCAL NO. 889.
Meets the second and fourth Friday night of each month. T. H. Roberts, Sec. Neosho County.

CLEVELAND LOCAL NO. 354.
Third Tuesday. Geo. J. Schoenhof, Sec. Neosho County.

ERIE LOCAL NO. 562.
Meets on the first and third Tuesday of each month. Walter J. Schumisch, Sec. Neosho County.

NORTON COUNTY
MT. PLEASANT LOCAL NO. 956.
Meets the first and third Tuesday. Mrs. Grace Muscoe, Sec. Norton County.

PLEASANT VALLEY LOCAL NO. 1025.
Meets the first Tuesday of each month. Mrs. H. E. Norris, Sec. Norton Co.

SQUARE DEAL LOCAL NO. 928.
Each first and third Thursday of each month. Maggie Stanley, Sec. Norton County.

OTTAWA COUNTY
BATTLE CREEK LOCAL NO. 122.
Meets the first and third Friday of each month. Will Atkinson, Sec. Norton County.

BURNHAM LOCAL NO. 405.
First and third Thursday. F. A. Dobson, Sec.

SUNNYSIDE LOCAL NO. 1402.
Meets the first and third Thursday of each month. Edith S. Hubbard, Sec. Ottawa County.

SLEEPY HOLLOW LOCAL NO. 462.
Meets the second and third Friday night of each month. Harry Watts, Sec. Ottawa County.

PRIDE LOCAL NO. 1789.
Meets every second Thursday of each month. Sam Most, Sec.

OSAGE COUNTY
COOK LOCAL NO. 1845.
Meets the second and fourth Thursdays. Mrs. A. Les, Sec. Osage County.

JUNCTION LOCAL NO. 1468.
Meets the second and fourth Friday of each month. Geo. P. Warren, Sec.

SPENCE LOCAL NO. 891.
Meets the last Wednesday of each month at Limestone. John A. Martin, Sec. Washington County.

SUNFLOWER LOCAL NO. 1051.
Meets the second and fourth Friday of each month. C. W. Fincham, Secretary.

SUMMIT LOCAL NO. 859.
Second and fourth Wednesday. Mrs. E. H. Warner, Sec. Marshall County.

PHILOM LOCAL NO. 2139.
Meets the first and third Fridays. Mrs. A. R. Phelon, Sec. Osage County.

PLUM CREEK LOCAL NO. 1484.
Meets the first Thursday of each month. Mary W. Vann, Sec. Osage County.

PLEASANT RUN LOCAL NO. 2016.
District No. 33. School house three miles west of Lyndon. Meets every first and third Tuesday of each month. John Reis, Sec. Osage County.

RICHHILL LOCAL NO. 2037.
Meets the second and fourth Friday of each month. C. O. Bice, Sec.

VALLEY BROOK LOCAL NO. 1370.
Meets the first Friday night of each month. Iva Fishburn, Sec. Osage Co.

VASSAR LOCAL NO. 1779.
First and third Thursday. Herman Vass, Sec. Washington County.

SNIPE CREEK LOCAL NO. 924.
Meets the first and third Thursday of each month. George W. Thierer, Sec. Pottawatomie County.

POTTAWATOMIE COUNTY
ELBETH LOCAL NO. 1784.
Meets the first and third Friday of each month. M. Joy Hammett, Sec. Pottawatomie County.

PHILLIPS COUNTY
TOWNLINE LOCAL NO. 1649.
Meets the second and fourth Friday of each month. W. F. Knisley, Sec. Phillips County.

REPUBLIC COUNTY
BAUCHAP LOCAL NO. 720.
Meets first and third Fridays of each month. E. J. Richards, Sec. Republic County.

GRACE HILL LOCAL NO. 1212.
First and third Friday. Homer Alkire, Sec. Republic County.

LINCOLN LOCAL NO. 688.
Meets Friday on or before full moon of each month. R. M. Glenn, Sec. Republic County.

ODELL LOCAL NO. 730.
Meets every first and third Tuesday in each month. H. W. Wilkes, Sec. Republic County.

RYDALE LOCAL NO. 762.
Meets every second Wednesday of each month. Geo. Duncan, Sec. Republic County.

RILEY COUNTY
ARBOR LOCAL NO. 1196.
Meets second Tuesday of the month. R. Benning, Sec. Riley County.

ASHLAND LOCAL NO. 1660.
Meets the second and fourth Friday of each month. John Linn, Jr., Sec.

DEEP CREEK LOCAL NO. 1790.
Meets the first and third Friday of each month. Harry Ryan, Sec. Riley County.

GRAND VIEW LOCAL NO. 1214.
Meets every other Friday evening. L. D. Bush, Sec. Riley County.

MARINE LOCAL NO. 643.
First and third Friday. Albert Spoonman, Sec. Riley County.

RICE COUNTY
WALKER LOCAL NO. 824.
Meets the second and fourth Fridays. H. E. Janzen, Sec.

ROOKS COUNTY
MT. VERNON LOCAL NO. 489.
Meets the first and third Tuesday. J. A. Reed, Sec. Rooks County.

STONE LOCAL NO. 792.
Meets the last Friday of each month. Other meetings called. D. O. Marcotte, Sec. Rooks County.

RUSH COUNTY
BANNER LOCAL NO. 995.
Meets the second Wednesday evening and fourth Saturday afternoon of each month. S. G. LeVine, Sec.

SAND CREEK LOCAL NO. 804.
Meets the first and third Friday of each month. A. R. Wilson, Sec. Rush County.

SALINE COUNTY
RURAL REST LOCAL NO. 2133.
First and third Saturday. Pauline Cowger, Sec. Saline County.

SCOTT COUNTY
MODOC LOCAL NO. 2098.
Meets the first and third Tuesday in each month. Mrs. E. C. Douglas, Sec.

SHERIDAN COUNTY
CRESCO LOCAL NO. 377.
Meets the first and third Tuesday. John Wolf, Sec. Sheridan County.

HEADLIGHT LOCAL NO. 378.
Meets first and third Wednesday. Rosa Claire, Sec. Sheridan County.

SOLOMON VALLEY LOCAL NO. 1951.
Meets the first and third Tuesday. H. M. Schrock, Sec. Sheridan County.

STAFFORD COUNTY
LIVINGSTON LOCAL NO. 1884.
First and third Fridays. R. B. Jordan, Sec. Stafford County.

LIBERTY LOCAL NO. 1988.
Meets the first and third Friday. R. Lawrence Wright, Sec. Stafford County.

UNION LOCAL NO. 2019.
Second and fourth Friday. E. F. Lutz, Sec. Jefferson County.

NEW HOPE LOCAL NO. 2020.
Meets the first and third Thursday. Fred Hahn, Sec. Stafford County.

SUMNER COUNTY
I. X. L. LOCAL NO. 1199.
Second and fourth Tuesday. C. O. Taubert, Sec. Sumner County.

REDMAN LOCAL NO. 1624.
Meets every Thursday night at the elevator at Cleora. E. N. Burrows, Sec. Sumner County.

TREGO COUNTY
HAPPY LOCAL NO. 1006.
Meets the first and third Tuesday of each month. G. A. Dorman, Sec.

OGALLALA LOCAL NO. 2045.
Meets on the first and third Thursdays of each month. W. A. Tawney, Sec.

UNION LOCAL NO. 970.

Meets the first and third Friday of each month. Will Atkinson, Sec. Norton County.

VOILA LOCAL NO. 742.
Meets every fourth Friday. J. C. Stradal, Sec. Trego County.

THOMAS COUNTY
PRAIRIE BELL LOCAL NO. 1305.
Meets second Thursday of every month. E. E. Warner, Sec. Thomas County.

WABANUSSE COUNTY
PREEMONT LOCAL NO. 2014.
First Friday in each month. A. W. Eisenmenger, Sec. Wabunasse County.

LONE CEDAR LOCAL NO. 1884.
Meets the first and third Thursday of each month. Arnold Nehring, Sec.

PAXICO LOCAL NO. 1922.
Meets the first and third Monday of each month. Wm. Leitz, Sec.

PRETTY CREEK LOCAL NO. 1652.
Meets the first and third Wednesday. H. C. Mathias, Sec. Wabunasse County.

PLEASANT RIDGE LOCAL NO. 960.
Meets the first and third Mondays of each month. Frank Sedwick, Sec. Wabunasse County.

RIVERSIDE LOCAL NO. 2025.
Second Wednesday of each month. Mrs. Frank McClelland, Sec. Wabunasse County.

SUNNY SLOPE LOCAL NO. 1361.
Meets the first and third Thursday of each month. C. W. Wetzler, Sec. Wabunasse County.

TEMPLE LOCAL NO. 1891.
Meets the first and third Friday of each month. R. E. Kitzmann, Sec. Wabunasse County.

WASHINGTON COUNTY
HANNAH LOCAL NO. 912.
Meets the first and third Tuesday of each month at 8 o'clock P. M. Anthony Gray, Sec. Washington County.

BLUE VALLEY LOCAL NO. 574.
Meets every first and third Tuesday of the month. Christina Stettinich, Sec. Washington County.

DALE LOCAL NO. 456.
Meets every first and third Wednesday. Leslie Nelson, Sec. Washington County.

ELMONS LOCAL NO. 783.
Meets second Friday of each month. C. E. Wilson, Washington Co.

HERYNNK LOCAL NO. 1429.
Meets the first and third Tuesday of each month. Henry Eden, Sec. Washington County.

HORSE SHOE LOCAL NO. 1010.
Meets every first and third Friday of each month. Henry Zumbahlen, Sec. Washington County.

ROUND HOUSE LOCAL NO. 644.
Meets the first, third and fifth Tuesday night of each month. R. H. Yoder, Sec. Washington County.

SUNNY SIDE LOCAL NO. 1100.
Meets every first Monday in the month. E. W. Underbrandt, Sec. Washington County.

SPENCE LOCAL NO. 391.
Meets every two weeks on Friday of each month. John A. Martin, Sec. Marshall County.

WOODSTOCK COUNTY
CLAY BANK LOCAL NO. 2085.
Meets every two weeks beginning with Jan. 6th, 1926. Margaret C. Saffert, Sec. Woodstock County.

LABON CREEK LOCAL NO. 479.
Meets second and fourth Wednesday. F. E. Hoy, Sec. Washington County.

MT. PISQUA LOCAL NO. 2118.
Meets the first and third Friday of each month. C. C. Gumpels, Sec. Woodstock County.

PUNKIN KOLIG LOCAL NO. 2084.
Meets the first and third Friday of each month. Elizabeth Dutton, Woodstock County.

PIQUA LOCAL NO. 2151.
Meets the second and fourth Saturday of each month. Wm. Helman, Sec.

NOTICE NEOSHO COUNTY
Neosho County F. E. C. U. of A. will meet on the following dates to transact all business. The second Saturday in March, June, September and December, and at any special meeting called by the President or Executive Committee.

Sanford Miller, Pres.
J. O. Foust, Sec.-Treas.

CRAWFORD COUNTY
Crawford County F. E. and C. U. of A. meets on the last Tuesday of each month at the Union store in the A. H. T. A. Hall in Girard to elect every local elect your delegates to attend these meetings. It is to your interest.

Geo. W. Hamm, Pres.
G. W. Thompson, Sec.-Treas.

RILEY COUNTY
The second quarterly meeting of Riley County Farmers' Union No. 45 will be held at Baldwin Creek school house, Saturday, June 5, 1926, beginning at 10 o'clock a. m. All Union members are invited to attend. Dinner will be served at noon.

Baldwin Creek school house is four miles west of Garrison crossing and two and one-half miles southwest of Walsburg.

GUST LARSON, Secretary.

NOTICE
Washington County Farmers' Union will hold quarterly meeting and picnic at the J. Martin farm, three miles west and two miles north of Hanover, Kansas, on Tuesday, May 25, at 10 a. m.

We want everybody to come and bring along your dinner. Spence