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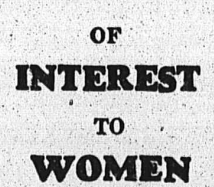
Grainfield, Kans., April 24, 1933
Dear Aunt Patience: I got my hair cut and pin. They are very pretty. Thank you very much. It sure is raining a lot today. My teacher's name

There are two foolish persons: the one who gives advice and the other who does not take it.

Also shown is a pillow made from single block, which measures 19 in. The quilting design, as shown by dotted lines on the pillow is especially suited to the Double Wedding Ring. Like many other folks, you have

ing over 70 patchwork, applique and quilting designs, etc. Booklet and a pattern when ordered together and sent to some address.

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

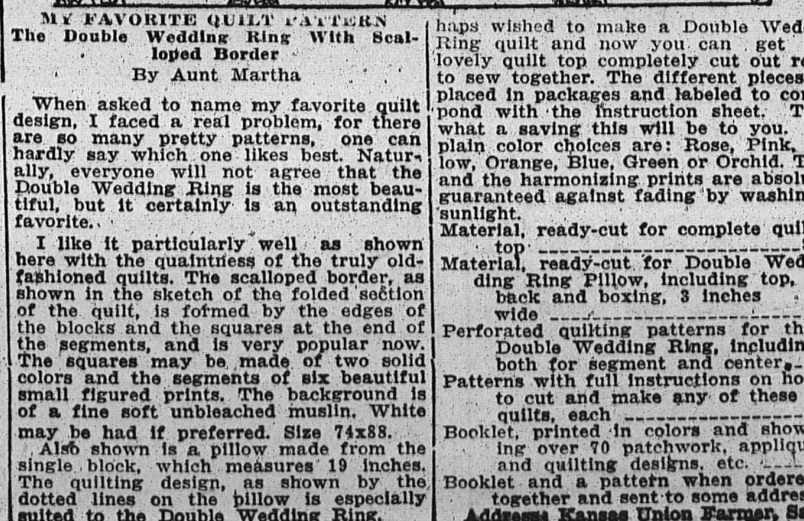


Also shown is a pillow made from a single block, which measures 19" square. The quilting design, as shown in the photo, is a dotted line on the pillow is es-

Double Wedding Ring, including both for segment and center. Patterns with full instructions on how to cut and make any of these quilts, each -----

Booklet, printed in colors and showing over 70 patchwork, applique and quilting designs, etc. -----

Commission Co.
G. W. Hobbs, Mgr.
Stock Yards
Kansas City, Mo.



KANSAS C. OF C. ENDORSES
COOPERATIVE MARKETING

(continued from page 1)
and problems for each of the 12 agricultural regions into which the Farrel plan divides the state, will be held the latter part of June. Later there will be two general meetings, one at Lawrence next fall, and another in the western half of the state.

Judge Charles D. Rosa of the Wisconsin state tax commission, had the largest audience of the meeting. And the crowd, nearly half of the 261 registered, stayed all afternoon.

Rosa explained the work done in Wisconsin. Also he defended his home state against the charge of radicalism. Some of his audience looked doubtful, especially when he highly commended the income tax and declared the sales tax was terrible.

"It practically is impossible to pass the income tax on to the ultimate consumer," Judge Rosa declared in answer to a question. "The sales tax generally is paid by the consumer, with more or less profit added."

In answer to another question, the Wisconsin man declared his belief that the best means of handling the income tax is to regard the state as the taxing unit. It should be retained in the local taxing district, he said, as the big incomes generally are centered in a few taxing districts, although the same incomes actually are produced from the state as a whole. However, he would have the income tax then redistributed over the state for some specific purposes, such as school support.

"How much of the income tax is paid by farmers?" was one of the questions.

"Same as by other classes," Judge Rosa answered, "when the farmer has the same income as the other classes, but in 1929 in Wisconsin farmers paid \$150,000 out of \$20,000,000 collected."

"Try to Frighten Public"
"Business men often strenuously oppose the income tax and attempt to frighten the public with the argument that it will drive business out of the state," said Judge Rosa. "Part of this much of it is pure propaganda to mislead the public as to its own best interests. The argument runs counter to experience. Wisconsin has had an income tax for 20 years but this has not prevented it from having one of the most satisfactory industrial developments of any state in our section of the country, or of the whole United States. This income tax shares the good fortune of prosperous business but it lightens the load on business which are in difficulties. It is thus a much better tax for business than is generally realized."

Incomes From State
"Our 20 years experience suggests a few points which should be considered in establishing an income tax. The first is that income tax rates should not only be progressive according to the size of the income, but should be classified according to the type or source of the income. For example, rates on income from taxes, property should be lower than rates on income from untaxed intangibles, while the rates on personal and business incomes should probably come between the two."

The second point is that the proceeds of the income tax should go for state-wide purposes rather than be returned to the localities in which the taxable income appears. Income is hard to allocate. In our mercantile and industrial civilization, incomes are really earned all over the state and even beyond its boundaries. Income is a social phenomenon and its source is as wide as the economic organization. Although this widely earned appearance of income is highly concentrated. A third point growing out of our experience is that income tax administration should be centralized in a strong organization and should be adequately financed. An income tax well administered will be a success, but poorly administered will contribute little to the solution of the tax problem."

Archibute Holland, tax commissioner of the Santa Fe, led the discussion following Judge Rosa's speech, which largely revolved about the income tax. General sentiment seems to be opposed to the tax levy limitation amendment submitted by the last legislature but more favorable to the income tax amendment than at any meeting of the Chamber of Commerce since the income tax was first proposed.—Topeka Capital.

CATTLE DEPARTMENT SHOWS
BIG INCREASE FOR THE YEAR

(continued from page 1)
crease in the percentage of producers who are marketing their live stock through this cooperative firm. If this on the yard in Kansas City, it is safe to say that the total receipts of live stock by this firm would far exceed those of any other first four-month period.

In such times as the present, when prices are below normal for all live stock, the farmers are able to see more clearly than ever the value of marketing co-operatively; for in that way, and in that way only, can they realize every penny they should have, considering the market. In returns, the Farmers Union live stock commission Co., pays back the surplus profits to the producers of live stock in the form of patronage dividends. Last year, each dollar spent by stockholder customers of the firm had twenty cents taken out of it, and this twenty cents was returned to the stockholder customer's pocket, in cash. In other words, each co-operator, each stockholder customer, had his marketing done at cost, as far as live stock was concerned.

It will be the same this year. It is too early to forecast what amount or what percentage will be returned, but it is certain that the net profits will go back to those who own as much as a dollar's worth of capital stock in the firm, and who market through it. The amount and the percentage of patronage dividends depend on the earnings of the firm. The earnings depend on the volume. The volume depends largely on how well each stockholder and friend advertises his own firm and how well he patronizes it.—Co-Operator.

NEIGHBORHOOD NOTES
(continued from page 2)

talk was of especial interest to the organization being on the work of the Farmers Union Cooperative Co. of Louisiana.

Last, but not least, delicious refreshments were served.

CORA H. WATERS,
County Secretary.

MARSHALL COUNTY MEETING
ING POSTPONED

Owing to the fact the Farm Bureau is having a big meeting in Marysville, Tuesday, June 2, the Marshall County Farmers Union meeting has been postponed until Tuesday, June 9, at 11 o'clock.

RICHARD H. MACKEY, Sec'y.

EOSHO COUNTY FARMERS
UNION TO HOLD MEETING

The second quarterly meeting of the Neosho County Farmers Union will be held at Erie, Kansas, Saturday, June 6. This is to be a regular business meeting and the meeting will be called at 1 P. M.

Very truly yours,
CHAS. NORRIS, Sec.,
Neosho Co. Farmers Union.

CAMPBELL TELLS HOOVER OF
FARM WORK IN RUSSIA

(continued from page 1)

of government, and tell him so, and we have many arguments. He is very frank, however, and willing to take suggestions. He says that he wishes to make the Russian peasant independent and he has given me the task of doing it."

Russia has already displaced the United States from control as the wheat growing nation and, according to information from London, is fast forcing to the lead in the cotton market.

Discussing the United States Farm Board, Mr. Campbell said:

Sees No Excessive Surplus

"There is altogether too much made over the so-called grain surplus. You would think that the Federal Farm Board had committed the crime of the century, or had looted the treasury, because it had invested \$250,000,000 to \$300,000,000 in non-perishable products such as wheat, corn and cotton."

Praises Farm Board Record

"There has been constant, concerted and determined effort on the part of many people to discredit the Federal Farm Board in the United States and the Canadian wheat pool in Canada," Mr. Campbell continued. "Few people realize the real good that the Federal Farm Board has accomplished to date. It undoubtedly has saved many farmers from bankruptcy, and they, in turn, have prevented the liquidation of banks in their community; and industry as a whole has profited from the Farm Board. I firmly believe that had Mr. Legge not supported the commodity market last December, that there probably would have been a \$10,000,000,000 crash in one day in the stock market.—F. U. Herald."

SHIPPS SAYS THE
FARMER IS NOT LICKED

Bellefonte, Pa., May 23, 1931.

Dear Cooperators: I am pleased to state there seems to be a wave of Cooperative spirit creeping throughout our country. It is marked so plainly that one in constant contact with people cannot help but feel it. A few weeks ago we had conversation with a group of locomotive firemen. They stated that they realize as never before, the farmers' importance in our good old U. S. A. and expressed a desire to work with us on legislative matters, designed for the common good of all. I was pleased when our own Mr. Ward advised that it was brought out in the meeting of the State Chamber of Commerce that one organization had done more for the State of Kansas in the past few years than had any organization in Kansas. At a meeting in Cuba, Kansas, last night I met a banker who had just returned from a bankers' convention that the bankers in this convention said something must be done for the farmers, who are now paying two-thirds of the taxes. These bankers know as well as you and I that this is wrong, and it pleased me when informed that they went on record in favor of a program to help agriculture. In other words, friends, the farther one goes into this problem the more convinced he becomes that had every one realized a few years ago what was happening, it never would have happened. In my talk last night I urged cool headness, strict economy in public expenditures, demand a full day's work from our men in charge of public office, less bullying, more efficiency, and altogether more cooperation. The good in us will come out in times like we are now passing through, likewise will the bad show up. It is easy to discern these good or bad spots, thin times aid transparency. Buck up, Mr. Farmer, you are not licked yet. You are to be envied after all when you can stay there, pay two-thirds of the taxes, and trade a dollar for ninety-five cents worth of merchandise. No other class of business men can do this. Yes sir, the fight is on and your good old Farmers Union of Kansas is right out on the firing line with you, help get recruits, and she's won.

Yours,
SHIPPS.

J. O. BOGGS WANTS
SIZE OF KANSAS UNION
FARMER DOUBLED

Cawker City, Kans., April 30, 1931.

Mr. A. M. Kinney, Editor of the Kansas Farmers Union:
As I have just finished reading your last issue of the Farmers Union and see that you are taking my advice and allowing me to scribble to get more radical and to lengthen our communications to the Kansas Farmers

Union. And if you yourself, with us will keep on presenting facts we will force you to do what I told you in the last issue, to double the size of your paper. If you do I don't think it will be the Kansas Farmers Union.

In studying the Kansas Farmers Union and the general press I cannot help but see the great picture that is drawn in Revelations about the great city of Babylon of being on fire and know its smoke will ascend up forever.

I have just finished reading the wonderful picture as drawn in Kansas City Weekly Star. The head line is "A war with floods." Knowing as we all ought to know that capitalistic rule has already broken down. Now if any man wishes to understand the picture that I have drawn, let him study the eighteenth chapter of Matthew, and what the St. John revelator said of Babylon. Beginning at the 23rd verse. "Therefore is the kingdom of heaven likened unto a certain king taking account of his servants. And when he had begun to reckon, one was brought unto him, which owed him ten thousand talents." Now then, count our government's debt. We first forgave the Allies their debt and we had to forgive Russia because she wouldn't agree to pay. But I see that President Hoover is not willing to do so but how plainly I see the great joy that Bolshevik government is getting out of bringing the U. S. government to ruin.

Now there was a steward and he said to one of his creditors you must pay me your debt and he said have mercy on me and I will pay you and he forgave him the debt but he went to one of his creditors and he entered the same kind of plea and he would not forgive him and took him and threw him in prison. What will the Lord of that servant do unto him? Doesn't he utterly destroy him?

I think I have lost about \$15,000 since the World War and think I have that much owing to me and think I have enough left to pay every just dollar that I owe and would be glad to forgive every one that owes me a penny and never receive a cent of it. And I know that if all the debts were wiped out that the people of the world would be free for I am sure that the tremendous debts of the world can never be paid. Am sure the income of the world won't pay the interest thereof.

When these bonds were sold to fight the World War the money was made so cheap that we all that could did buy bonds and now expect us to pay them after we have paid the interest these years and now expect us to pay them with money that in value is more than three to one. It seems to me it is the most ridiculous and foolish thing that a government would try to do, especially a government that has the power to issue money and to regulate the value thereof.

As I look at this cooperative marketing act is a divine act because when it is put into practice and all lines of business done according to it and the government runs its business in accordance to it then, there will be no capitalist government to destroy and Russia will have completed her vengeance against the U. S. government.

Respectfully yours,
J. V. BOGGS.

UNCLE ANDY SAYS

(continued from page 2)

Uncle Andy says that the money writer of the Kansas City Star, who has advised the public to be patient and philosophical and to make up their minds to lower prices and lower wage scales. That the big interests were meeting regularly and secretly. That their plan was not to cut wages but to lay off workers and starve them to it. For, said he, idle men don't strike. He advised that we be peaceable about it, as it was inevitable and couldn't be stopped.

He didn't say anything about paying debts and taxes and other fixed charges with the \$1.38 cent dollar (or the 66 per cent buying power of the farmer's dollar). He was quite cold-blooded about it, just as if the great producing classes had nothing to say about it.

If there is even a vestige of truth to what I have written isn't it about time for our leaders and statesmen to wake up and quit quarreling about ineffective things? We've got to get to the bottom of this. Ordinary, superficial things will not reach the deep-laid plans of the big rich.

PARAGRAPHS ON PROFITABLE
FARM PRACTICES

A poor seedbed is possibly responsible for more failures to secure a good stand in alfalfa than any other one thing, warns L. E. Wiloughby, extension agronomist, Kansas State College. He reports that the essential conditions for a good seed bed are a firm, well-settled soil, which is finely pulverized and mellow to the depth at which the seed is to be placed. The soil should be so handled as to have a good supply of available moisture and plant nutrients at seeding time.

If sweet clover is used for a hay crop, it is recommended that the hay be cut before the plants become coarse and woody, relates J. W.

Lumb, extension veterinarian of the
Kansas State College. He says that
this class of forage is much harder
to cure and store properly than many
other forage crops, and therefore al-
lows for the development of mold
and spoilage that is always present
in sweet clover and which is respon-
sible for typical sweet clover disease.

Rather than neglect the entire herd of milk cows, most dairymen will decide that it will be better to keep only a few cows and give them the best of care, and that means culling. D. M. Seath, extension dairyman, Kansas State College, suggests that dairymen should cull from their herds those cows producing less than 800 pounds of butterfat. Even though that amount of butterfat appears to be a high standard, evidence indicates that it is a wise move to cull those individuals producing a smaller amount, says Seath.

Hold back a trick in the hole! That seems advisable according to R. M. Greene, department of agricultural economics, Kansas State College, in regard to the new wheat crop.

In reviewing a ten-year period of wheat prices and time of sales it seems that the average chance of gaining by holding wheat are fifty-fifty. Then, when we consider all conditions, it seems to "throw the odds" in favor of holding a portion of the crop. Those growers who sold at harvest during the past three years have gained consistently. It would seem with three such years in a row that the break should be the other way.

Considering the large supplies of old wheat, the prospect for a large new crop, and the low prices apparent for harvest it would appear that the Kansas farmer might well afford to divide his crop—sell a portion at harvest time, and hold a portion until later.

CANADIAN WHEAT ACRE-
AGE CUT INDICATED

A reduction of about 8% in the Canadian wheat acreage from that of 1930 is indicated by the official Canadian report of farmers' intentions to plant spring wheat and of the winter wheat acreage remaining for harvest, according to the Grain, Hay and Feed

Market News Service of the United States Bureau of Agricultural Economics. The intended seedings of spring wheat for the current year are placed at 22,152,000 acres as against the final estimate of 24,083,000 acres for the 1930 crop and is the smallest since 1927 when the acreage amounted to only 21,607,000 acres. The rapid expansion of the Canadian wheat acreage which occurred during the war years continued during the post-war years, 1919-22, to the high point of 22,500,000 acres after which date it remained fairly constant with only moderate variations depending upon the seasonal conditions, until 1928. In that year a further market expansion occurred and the acreage rose to 23,300,000 acres and again in 1929 was increased to the record figure of 24,421,000 acres.

The expansion of acreage during the more recent years may be partially attributed to the relatively high price levels which prevailed during the years 1924 through 1927 and also to the adoption of mechanistic agricultural methods by means of which production costs were lowered and the proportion of man power per acre reduced. This made it possible for individual farmers to extend materially their grain acreage and to secure relatively higher returns.

Since Canada is the world's largest producer of hard red spring wheat outside of Russia and the world's largest wheat exporter, development of the Canadian crop will be of first importance in wheat markets during the coming months. The only formidable competitor of Canada in the production of this type of wheat at the present time is Russia where large tracts of fertile soil with similar climatic conditions readily lend themselves to the same type of farming.

The intended acreage of spring wheat in Russia during the current crop year is reported to be 69 million acres. Seeding conditions, however, have not been favorable and cold, wet weather has greatly retarded progress so that the current year will be an increasingly important market factor as the season advances.

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FARMERS NATIONAL GRAIN CORPORATION

Chicago, Ill.

Consolidated Financial Statement, February 28, 1931

ASSETS

Current Assets

Cash \$ 2,299,540.33

Notes Receivable 8,369,817.88

Accounts Receivable including grain advances 11,547,145.95

Working Funds in the Hands of Agents 3,620.40

Accrued Interest Receivable 118,145.59

Inventories—Grain 13,146,026.25

Grain Purchased for Deferred Delivery 2,249,581.13

Accrued Income

Open Futures Contracts \$295,925.39

Open Cash Grain Contracts 116,753.80

Margins with Brokers 4,680,954.81

Margins, Clearing House, Minneapolis 4,926,728.25

Accrued Storage and Other Accrued Items 75,220.55

Working Funds Advanced—Drought Relief 1,982,000.00

Total Current Assets \$40,811,458.33

Capital Assets

Investments in Subsidiaries

Capital Stock \$3,407,000.00

Accrued Earnings 346,954.10

Furn., Fixtures and Equip. 71,391.42

Reserve for Depreciation 21,391.42

Real Estate, Build. and Equip. 209,572.50

Reserve for Depreciation 4,667.00

Automobile Equipment 4,187.50

Reserve for Depreciation 1,046.97

Board of Trade and Other Memberships 99,622.72

Leasehold—Amortized Value 21,249.98

Goodwill—Amortized Value 37,401.07

Total Capital Assets 1,170,444.08

Deferred Charges to Operation

Unexpired Lease Contracts 305,828.76

Prepaid Expenses 305,828.76

Total Deferred Charges 327,189.14

Total Assets \$45,309,091.55

LIABILITIES

Current Liabilities

Accounts Payable, Miscellaneous and 786,246.24

Accrued Expense Items 189,656.00

Accounts Payable—Storage Contracts 12,631,282.80

Customers—Futures Department 13,079,021.54

Notes Payable—Bank Loans 38,869.49

Accrued Interest Payable 600,000.00

Call Loan Account 641,198.18

Accrued Storage and Handling Charges 6,500.00

Reserve for Taxes 891,779.09

Grain Sold for Deferred Delivery 1,761,074.60

Liability for Grain Purchased for Deferred Delivery 823,654.88

Wheat on Consignment In 6,876.43

Grain Overdelivered on Purchase Contract 33,773.69

Advance on Wheat Out on Consignment 28,648.95

Accrued Grain Costs—Export Dept. 152,297.50

Grain Futures Clearing Account

Total Current Liabilities \$31,670,774.39

Deferred Liabilities

Federal Farm Board 21,057,913.80

Long Term Physical Facility Loans

Mortgage Loans—Stockholder Member 68,100.00

Facilities 160,000.00

Mortgage Loans—Owned Facilities 228,100.00

Reserves

Reserves for Loans on Notes Receivable 47,796.88

Capital

Capital Stock Outstanding 640,400.00

Surplus (DEFICIT) February 28, 1930 \$ 2,160.31

Net Profit, Current Fiscal Year 666,266.84

Total Capital 1,804,506.53

Total Liabilities and Capital \$54,309,091.55

I hereby certify that the above is a true and correct statement of the Farmers National Grain Corporation as reflected by the accounts and records of the Chicago Office and reports of its District Offices at the close of business February 28, 1931.

C. C. HAND, C. P. A.
Supervising Auditor.

(Submitted by J. J. O'Shea, National Secretary, with following notes: "If published some Union guy may laugh. Too many people not laughing these days.—Jimmie.")

Bill for an Act entitled: "An Act creating a State Board of Agricultural Examiners, fixing the duties and salaries of said Board, requiring that every person co-partnership or corporation engaged or seeking to engage in agriculture obtain a license and pay a license tax, defining certain words, making an appropriation to carry out the provisions of this act, and repealing all acts and parts of acts in conflict herewith."

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF THE STATE OF MONTANA:

Section 1. There is hereby created a state board of agricultural examiners.

Section 2. The said state board of agricultural examiners shall consist of three members. No person who is not a graduate of a barber college or who cannot give other satisfactory evidence of his ability to trim the farmer shall be eligible for appointment to said board. Appointment shall be made by the commissioner of agriculture and shall be on the recommendation of an advisory council consisting of one bricklayer, one lawyer and one other person experienced in advising the farmer. Said advisory council shall be chosen by the state board of commissioners for the insane.

Section 3. It shall be the duty of said state board of agricultural examiners to inquire into the fitness of any and all persons, co-partnerships and corporations engaging or seeking to engage in agriculture, and no such person, co-partnership or corporation shall engage in agriculture unless licensed by said board, and in consideration for such license shall pay annually into the state treasury a license tax of 3 per cent of the gross farm value of the production of said farm in said year.

Section 4A. The word "farm" as used in this Act shall mean any piece, tract or parcel of land in the state of distress, fenced with a mortgage and surrounded with foreclosures, and which if of sufficient size and quality to produce seed liens, delinquent taxes and compound interest.

Section 4B. The term "agriculture" as used in this Act shall mean the business, enterprise, occupation, vocation or avocation of raising blisters, callouses, corns, worries, distractions, calamity and disaster; also the business, enterprise, occupation, vocation, avocation or pursuit of happiness and profit, including heavenly happiness and the Prophet Moses; also the pursuit of grasshoppers, hornets, cut worms, moths, fleas, flies, mosquitoes, potato bugs, bed bugs, humbugs, lady bugs, doodle bugs, gophers, loafers, ground-hogs, game hogs, sun dogs, prairie dogs, toads, bull frogs, birds of prey and other religious birds, advisers, misers, improvisers, politics, bed ticks, wood ticks and lunatics.

Section 4C. The word "farmer" as used in this act shall mean any person close to the soil but as yet not actually under it.

Section 4D. The word "farmer" as used in this Act shall further mean any person co-partnership or corporation engaging in the business, enterprise, occupation, vocation or avocation of raising farm problems, any crops of any, all, sundry and divers kind, including deep sea divers, and as provided in Section 4B of this act.

Section 5. As a qualification for obtaining a license under the provisions of this Act, the applicant must be a member of the human race or any other contest of speed and endurance, including a dog race; he must be of legal age but of insufficient mentality to use the franchise intelligently; he must give satisfactory evidence of his ability to sign his name to conditional sales contracts, to mortgage notes and all other notes including notes of discord; he must be sufficiently able to read the English language so as to read summonses served on him in foreclosure and bankruptcy proceedings, and to read delinquent tax lists, falling market quotations and increasing freight tariffs; he must have sufficient mechanical knowledge and skill to remove attachments and other accessories from farm equipment, and he must have such other qualifications as hereinafter provided.

Section 6. Said applicant for a license to practice economy, poverty, humility and agriculture shall file his fingerprints with the state board of agricultural examiners and shall file such other information as shall be required by said board. He shall