



THE KANSAS FARMER

Organization

Education

Co-Operation



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COMPARING THE HAUGEN BILL WITH THE CRISP AND ASWELL BILLS FOR YOUR INFORMATION

Statement of Farm Organizations Given to House Committee on
January 11, 1927. The House Committee on Agriculture
Voted to Report the Haugen Bill Identical With the
McNary Bill. The Vote on Report was 13 to 8.

Chicago, Illinois, Jan. 14, 1927.

Note: The house committee on agriculture voted to report the Haugen bill identical with McNary bill. The vote on report was 13 to 8.

Bulletin No. 20.

The house committee on agriculture went into executive session on Tuesday morning, January 11, preparatory to its vote on reporting out the Haugen bill (H. R. 15474).

On the senate side Senator McNary is clearing the calendar of the agricultural committee of other matters, expecting to take up his bill (S. 4808) some time this week. The example of the house committee, which heard no witnesses except members of congress with bills to support, will probably be followed by the senate committee. In that event early action by both house and senate committees will mark the first definite farm relief step in the legislative program this winter.

At this writing, both committees are expected to report out the surplus control (McNary-Haugen) bill. The vote will be extremely close in the house committee, from present indications. Powerful efforts will be made to force the committee to report out the Curtis-Crisp bill instead, to compel the committee to drop the equalization fee provision. Here the real fight is coming. It is the equalization fee that would make the program for surplus control effective, and its benefits to the farmers during the depression.

East, with all the reactionaries among the Southern democrats it can influence, is aiming its attack at the equalization fee. It is the hope of the opponents of the Surplus Control bill that congress can be persuaded into support of the Crisp bill. This is the Fess-Tincher bill dressed up to look like the measure the farm groups are supporting, but with added provisions that make it unworkable and indefensible. It came from the quarters that have been most active against farm legislation in the past—a fact that should be borne in mind by all who express their opinions on farm legislation to their representatives in Washington.

This bill, and the Aswell bill also before the house committee, were analyzed by the farm organizations to determine their relative merits compared with the McNary-Haugen bill. Their statement is inclosed. It asks for the passage of the surplus control (McNary-Haugen) bill, and opposes the enactment of the Crisp and Aswell bills, and summarizes their fundamental, irreconcilable differences as follows:

The Crisp and Aswell bills provide a government subsidy; the Haugen bill does not.

They put the government in business to a far greater degree than the Haugen bill.

The Crisp bill provides for government price-fixing; the Haugen bill does not.

The Crisp and Aswell bills are powerless to maintain a domestic price independent of the world price; the Haugen bill provides means to do this when necessary.

The Haugen bill provides the basis for a permanent and continuing system of farm stabilization. The Crisp bill is for emergencies only.

The Crisp and Aswell bills are completely under political control; the Haugen bill provides farmer control.

Notwithstanding the talk of stimulating production that has been used against the Haugen bill, it is the only one of the three that places a restraint on over-production through an equalization fee.

There is practically no interest in Washington in the export debenture plan in support of which Grange officials testified before the house committee Monday.

Congressman Jacobstein of New York has dropped another bill into the legislative hopper. It contains the equalization fee idea limited to cotton, wheat and hogs. It proposes a new feature which has started favorable talk among the farmer representatives here to provide for an American institute of agriculture whose duty it shall be to develop a permanent national agricultural policy.

Both sides are marshaling their forces for the test to come, and

members of congress are anxiously awaiting expressions of opinion from their constituents.

Statement of Farm Organizations Given to House Committee on January 11, 1927.

To The Members of the House Committee on Agriculture:

The Haugen (H. R. 15474), Crisp (H. R. 15963), and Aswell (H. R. 15655) bills are alike in form only. Both in principle and in power to accomplish what each professes to seek, they are fundamentally different.

The farm and co-operative marketing organizations that have interested themselves in the movement for agricultural stabilization have helped perfect the Haugen bill. They want it enacted into law, and do not favor the enactment of the Crisp or Aswell bills, because:

1. Both the Crisp and Aswell bills offer a subsidy to agriculture out of the United States treasury; the Haugen bill does not.

2. Both the Crisp and Aswell bills put the government into the business of buying and selling farm commodities; the Haugen bill does not.

3. The price formula in the Crisp bill makes it definitely a price-fixing measure; the Haugen and Aswell bills are not.

4. Neither the Crisp nor the Aswell bill provides means to maintain a domestic price independent of the world price on any commodity, when it is necessary; the Haugen bill does.

5. The Haugen bill is the only one that lays the basis for a permanent continuing policy for farm marketing. The Crisp bill is drawn to function only as "emergency" development.

6. Complete political control is established by both the Crisp and Aswell bills; in the Haugen bill, farmer control is provided.

7. Neither the Crisp or the Aswell bill provides means for placing a restraint on over-production through an equalization fee. The Haugen bill does.

1. Under the Crisp bill, the board requires corporations with nominal capital to be formed, and furnishes them with government funds for all the working capital needed for their operations. Under the Aswell bill the board creates government corporations, puts up all their capital, and directs their operations. In both cases, it is provided that losses come out of the treasury up to the limit of \$250,000,000.

It is argued that the operations under the Crisp and Aswell bills make profits rather than losses. But if profits are made by buying at a low price and selling at a high price, the farmer who is unfortunate enough to sell to one of these corporations will finance them through the Crisp or the Aswell bill confining its assistance to operation that promise a profit with no danger of loss, then it would not even begin to do what needs to be done. On the other hand if either the Aswell board, or the Crisp board, undertook to do the things necessary to a stable price, but which would involve a loss, then the loss would fall upon the United States treasury.

This the farmers do not want. They have never asked it.

Under the Haugen bill, the board could do all things needful to stabilize markets. It would have the use of the revolving fund just as provided in the other bills. But as the board operated with the producers of any commodity in the advantageous control and disposition of its surpluses it would build up an insurance or stabilization fund out of the equalization fees taken from the stream of trade in that commodity. Upon this stabilization fund, and not the United States treasury, any losses incident to effective operation would fall.

2. Under the Crisp bill, the board furnishes all the working capital to corporations with it requires to be established, and dictates their by-laws and operations. If they are losses, the federal treasury stands them up to \$250,000,000.

The Aswell bill even more directly puts the government into business, since the board is required to set up an export corporation for each commodity, take all its stock, name and discharge its directors, and, of course, make good its losses. In both cases, government connection with the trading operations is closer than under the Haugen bill where existing agencies do all the buying and selling, with the preference accorded to co-operatives or to agents created and controlled by them.

3. The Crisp bill introduces as a price measuring stick the "cost of production to efficient producers," and uses it in three important places which require the board to determine just what that price is in the case of all commodities from cranberries to cotton. This is definitely a price-fixing provision, and not a good one if that, since the producer with lowest unit costs would probably be considered the "efficient producer," and his price would starve out the great bulk of fellow producers. This does not even hint at the essential fact that the Haugen and Aswell bills are free from this feature.

4. The Haugen bill is the only measure that makes it possible for the producers of a commodity to maintain a domestic price level independent of world prices when conditions justify it and when the maintenance of a stable market is impossible without it. The Crisp bill boldly stands on the principle that world price shall rule the American market. Without the equalization fee which the Haugen bill alone provides, it will be impossible for the producers of any crop to adjust the supply to the domestic requirements at a fair and stable price, uncontrollable by the production costs of foreign competitors.

5. The Aswell bill creates straight government trading corporations to perform the functions which the co-operative associations are left free to discharge under the Haugen bill. The Crisp bill corporations function only when emergency conditions prevail, and the conditions to be met before operations are permitted are so numerous and exacting that if the board interprets them literally, the corporations would probably never be able to start to function. The Haugen bill offers a permanent marketing program. It provides a self-perpetuating system of finance, drawing from the industry itself the capital for continuing operation. Without this no plan can be enduring.

6. In the Crisp bill the board is selected by the president; agriculture has no voice in the men chosen. The secretary of agriculture appointed by the president is made chairman. This politically-named board selects the commodity advisory councils, again without farmer nominations. The secretary of the advisory council is chosen by the president, not the council. The commodity council cannot meet on its own initiative—only at the call of the board. Bluntly speaking, the Crisp bill places price-fixing powers and duties in the hands of a political board, not the farmers. The Aswell bill fixes agricultural qualifications for the board members but provides no farmer nominations. There are no commodity advisory councils. In fact, the farmers have no voice in the government's plan. The government does all that the bill provides shall be done.

Under the Haugen bill, the board members are appointed from nominees of farm and co-operative associations; the council is selected by the board from names likewise proposed. The Haugen bill sets up the machinery calculated to achieve the end sought, that is to give the farmers in their major commodities a higher price gained through real bargaining power.

The profound difference is that under the Haugen bill the price of the assistance is paid by the commodity benefited, while the Crisp and Aswell bills both charge it to the United States treasury.

7. In the Haugen bill the production of a surplus places on all the producers the responsibility of caring for it. The most effective deterrent to over-production that has been devised is the equalization fee. The Crisp bill is totally lacking in the Crisp and Aswell bills where the production and the responsibility of caring for crop surpluses are divided. The growers produce it, but it is proposed to put the treasury back of losses involved in caring for it.

For the reasons above given we reaffirm our support of the Haugen bill, and ask an early and favorable report thereon.

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THOMAS B. DUNN, Secretary.

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THOMAS B. DUNN, Secretary.

38 YEARS A SHIPPER; SHIPPED TO US 5 YEARS. READ WHAT HE HAS TO SAY

LaCygne, Kans., Jan. 14, 1927.
Mr. E. E. Woodman and members of the Farmers Union Com. Co., Kansas City, Mo.

Dear Sirs:

I am writing you that my successor as shipper has been chosen in the person of H. A. Cady.

Now Mr. Woodman, I have been shipping for the Union and to the Union for almost five years and in this time I have become acquainted with the entire force and have found that in each department that each individual was efficient and qualified for his or her trusted position. The prices received has always been fully as much as the shipped stock would justify. Your salesmen have always worked for the benefit of the patrons. Sold my shipments on its merits. I have never known one of your salesmen slighting their work, and what I say of the salesmen, I can truthfully say of the entire force. It is the great respect and esteem in which I hold your people that causes my one regret. Nevertheless, I am just as strong a Union man as ever and sincerely hope and wish my successor success and a continuation of the success from their part of this country.

Some of your force may receive a good salary, but it is not what you pay a man, it is what he earns and allow me to say, go into the hog department, go into the cattle department, into the sheep department, then up to the office, and I believe you have as good and well qualified bunch as it has been my pleasure to meet in my 38 years of shipping. Of course, there are some things in co-operative shipping that is not just as pleasant as could or might be, but a shipper must be broadminded enough and take into consideration the welfare of the Union and not let a trivial personal matter get upmost in his mind.

Let all stand shoulder to shoulder in this great cooperative Union which stands for right and justice of the stock-raiser and agriculture in this great land of ours.

Wishing you continued success and thanking you one and all for the many courtesies extended to me, I remain

Truly your friend,
(Signed) S. N. Hodgson.

OPPOSED TO ROAD AMENDMENT

I am opposed to the "Road Amendment" for the following reasons:

First—There has been a constant tendency to make the government overtake the people and concentrate it at the Capital and at Washington in the hands of various boards and commissions who are not elected by the people and over whom the people have no control. We had a good example of that two years ago when the "Child Labor Amendment" was passed.

Second, in my county we have had none of the troubles which road proponents complain of. Anderson county is a small county of only thirty million valuation. We have built a good gravel road kept as well from agricultural influence as possible.

The Aswell bill fixes agricultural qualifications for the board members but provides no farmer nominations. There are no commodity advisory councils. In fact, the farmers have no voice in the government's plan. The government does all that the bill provides shall be done.

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LOCALS IN THE WEST AGAIN LEAD

We have had three 100 per cent locals reported this week, and they are all in the western part of the state. Two in Ellsworth county, Adair, 1889 Little Wolf 1876 Trego county, Ogallah 2046. It is gratifying to see these Western locals paying up. But you will find if you take the trouble to inquire that both Trego county and Ellsworth county have a reason for their loyalty.

Stop thief! Soil erosion robs American farms of \$200,000,000 every year—and farmers look on calmly.

BANK OPENING AT NEW ULY- SSES.

On Saturday, Jan. 15, the Grant Co. Farmers Union Bank was checked in and opened for business. I was present when the Farmers Union banks were opened at Lyndon, Lawrence and Wakeeney and found the outlook good in all of those places. But think the setting in Grant county just a little ahead of any place we have been yet. For we noted a spirit of co-operation there on the part of the business of the city, that was conspicuous by its absence at the other points. But at Ulysses the Chamber of Commerce through its representative extended a cordial welcome to their city in his address to the meeting in the afternoon. And the visitors were all invited to meet the members of the Chamber of Commerce at a 6 o'clock dinner which we were glad to accept. And there we were courteously treated and again assured that the business men of Ulysses welcomed the farmers of Grant Co. to their midst, and assured them that they looked on the new bank as an added business institution to the city. We noted a very substantial growth to the town since our last visit May, 1924. And were impressed with up and coming spirit of the people of that county and it seems to me that the people cut there have a wonderful opportunity as their land is new. And I am told and see no reason to doubt the truthfulness of the statement that Grant Co., Kansas, has as a whole the most modern and up-to-date farm equipment of any county in the United States and I shall remember with pleasure my visit to Grant Co. as I know Messrs. Trull, Whitaker and Furlong will for we sure appreciated the treatment accorded us. And we are surely glad to have met a group of business men that are big enough and broad enough to recognize that the farmer has the right to look after his interest and set up such agencies as he wishes to do so. Will close by saying I shall remember with pleasure the people of Grant Co., Kansas.

C. E. Brasold.

COLLEGE ECONOMISTS STUDY PRICE TRENDS

Steady to slightly improving wheat prices seem most probably during the next 30 to 50 days. This is the forecast made by the department of agriculture economists at the Kansas State Agricultural college. Moderate seasonal weakening in corn prices little change in cattle prices, steady hog prices with some chance for improvement, declining butter prices, and rising meat prices seem probable during the next 30 days.

The outlook for 1927 indicates no price declines of serious consequence for major farm products of Kansas and neither do any outstanding increases seem probable.

In 24 of the past 34 years best January price of top No. 2 hard wheat at Kansas City has been higher than the best December price. In four of the other 10 years January price equalled the best December price. Another indication of steady rise in years following large United States crops the United States visible supply averages high in January.

Only six times in 31 years has there been an advance in cash corn at Kansas City in December over best November levels. As was the case this year. A stronger than usual December market, large supplies of corn at terminal markets, prospects for the bulk of cattle feeding this year to be done next summer and fall rather than this winter and spring, a small increase in the fall pig crop in the operation of a farm as a business enterprise may be deducted from gross income in ascertaining net income, upon which the tax is assessed. These include the expense of harvesting and marketing of crops and the cost of seed and fertilizer. Amounts expended for the purchase of feed for live stock may be deducted, but the value of a farmer's own products used for such purposes is not a deductible item. The farmer may deduct the cost of small tools used up in the course of a year. Two wages paid to farm hands (other than domestic servants) and rent paid for farm land and buildings (other than the dwelling) cost of repairs to fences, wagons and machinery, also bills paid for horseshoeing, stock powders, rock salt, veterinary service, insurance (except on the dwelling), gasoline for operating power, and sundry minor expenses.

SHE MADE FARMING PAY

The following shows very plainly the viewpoint of thousands of our people. But unfortunately not many are situated so they can pass on their bill for expense:

One year Charles M. Schwab, steel magnate, told Mrs. Schwab she could have all the profits off their farm at Loretto, Pa. He thought it would be a good joke on her, as cost of production was running far above market prices.

"Well, how do you like running the farm?" he asked her at the end of the season.

"I have taken in quite a sum."

"No doubt," replied Mr. Schwab. "But what about expenses?"

"Expenses haven't worried me in the least," she declared. "I have left all the bills for you to pay."—Wall Street Journal.

ANDERSON COUNTY

The Anderson county Farmers Union meeting will be held at Westphalia, Saturday, February 5th. Every member come and bring some one with you. Mr. Bullard will address the meeting. J. O. GLASGOW, Sec-Treas.

BUREAU OF INTERNAL REVENUE ISSUES INSTRUCTIONS FOR ASSISTANCE TO FARMERS

This is a Story of Informative Value to Farmers in the Preparation of Their Income Tax Returns for the Year 1926. Taxpayers, Any Part of Whose Net Income Regardless of the Amount Was Derived from Farming, Are Required to Use the Larger Form 1040. This Story Will Not Be Released Through the Daily Papers.

To the farmer the problem of correctly making out an income tax return for the year 1926 should present no unusual difficulties, notwithstanding he is required to use the larger form, 1040. Careful study of the instructions on this and the accompanying form 1040F—schedule of farm income and expenses—will be of material aid in this connection.

The use of Form 1040 for reporting net income is required when the net income, regardless of amount, was derived from "a business or profession, including farming," and in all cases where the net income was more than \$5,000.

A copy of the form will be mailed taxpayers who last year filed similar returns of income. Failure to receive a form, however, does not relieve the taxpayer of his obligation to file the return and pay the tax on time. The instructions will be obtained by writing the collector of internal revenue for the district in which the taxpayer lives.

A farmer who keeps his accounts on the cash receipts and disbursement basis—which means a record of the amount actually received and the amount actually paid for expenses—must file his income tax return for the year 1926 on that basis. He must include in his gross income for the year the amount of cash or the value of merchandise or other property received from the sale of live stock and produce, which were raised on the farm, profits from the sale of live stock or any other items which were purchased, profits from the sale or rental of farm lands, and profits from all other taxable sources. The farm expenses will be the amount actually paid out during the year.

For farmers keeping their accounts on accrual basis, inventories at the beginning and end of each taxable year are necessary.

For those reporting on the accrual basis, the gross profits are obtained by adding to the inventory value of live stock and products on hand at the end of the year the amount received from the sale of stock and products and other miscellaneous receipts, for hire of teams, machinery, etc., during the year, and deducting from this sum the inventory value of stock and products on hand at the beginning of the year plus the cost of stock and produce purchased during the year. The farm expenses will be the actual expenses incurred during the year, whether paid or not.

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The purchase price of an automobile even when used wholly in farm

is regarded as an investment of capital. The cost of gasoline, repairs, and upkeep of an automobile, if used partly in the business and partly for the pleasure and convenience of the taxpayer or his family, such cost may be apportioned accordingly, and that proportion of cost attributed to business deducted.

General deductions such as for taxes, losses, interest on indebtedness, bad debts, contributions, etc., are explained in instructions on the forms.

Returns are required of single persons whose net income for 1926 was \$1,500 or more, or whose gross income was \$5,000 or more, and from married persons living together whose aggregate net income was \$3,500 or more, or whose aggregate gross income was \$5,000 or more. The exemptions are \$1,500 for single persons, \$3,500 for married persons and heads of families. In addition, the taxpayer is allowed a credit of \$400 for each person dependent upon him or her for chief support, if such person is under 18 years of age, or mentally or physically defective. The term "mentally or physically defective" means not only cripples and persons mentally defective, but the aged and persons in ill health. A dependent need not live in the taxpayer's household, nor need he be a relative of his benefactor.

If a taxpayer's status changes during the taxable year the personal exemptions are prorated, according to the number of months the taxpayer was single, married, or the head of a family. For example, a couple married on July 31, 1926, and living together on December 31, 1926, may file a joint return and claim an exemption of \$2,038.33. That is, seven-twelfths of \$1,500 for the husband while single, or \$875, plus seven-twelfths of \$1,500 for the wife while single, plus five-twelfths of \$3,500, or \$1,458.33, for the period during which they were married. If separate returns are made, each may claim a personal exemption of \$1,604.17. A person who on

The Country Woman

WHO IS SHE?

She doesn't like a shady joke, She doesn't hike, she doesn't smoke, She doesn't swear, she never flirts, She doesn't wear those knee-high skirts, She doesn't dance, she doesn't sing, And goes in pants don't mean a thing. She doesn't use those beauty salves, But won't refuse to show her calves. You ask her name? Well, that's a wow! She's not a dame—she's a cow!—Connecticut Valley Tobacco Grower.

HOME HINTS.

(By Aunt Aggie of K. S. A. C.)
Capture the Sunshine in Your Home.
Not long ago, Prof. Araminta Holman, head of the department of Applied Art at the Kansas State Agricultural college, received a letter asking, "Would you please tell me how to finish the inside of a house?" "The woman must have thought I was a mind reader," said Professor Holman, "but I'm not, and so I wrote her, 'Your house will look larger and better. The walls and woodwork in the rooms being the same color makes the house appear as one thing, and not as a collection of rooms.'"

Some time later came this letter to the Applied Art department: "I am going to tell you what a difference the linen colored paint in our kitchen made. Our neighbors thought we had cut another window in the kitchen. We got paper and paint as we could like some of the samples you sent us, and everyone thinks our house looks very nice now. We certainly thank you for all the bother we were to you."

"How did the woman solve her problems?" Miss Holman asked and answered her own question in this wise: "First she used a color of paint which gave her light and warmth. The tones tan and cream are hues of yellow, and yellow is the color which is representative of light. It is cheerful, brilliant, unifying and stimulating while red and blue absorb light. Another point this woman made was to unify her decoration, making the woodwork similar throughout and the feeling of space is obtained by this similarity in small rooms closely connected. Also, the wall surfaces and wood tones become a quiet effective background for the other furnishings—furniture, draperies and pictures, and this makes a fine stage or background for family life. Light walls help increase the apparent size of rooms and dark tones decrease the apparent size of rooms."

CARE OF FURNITURE IS REAL ECONOMY.
New Year's resolutions for the housewife are in order. Why not resolve to give the furniture the best possible care? It will brighten the home and will be real economy. In a circular published by the extension division at South Dakota State College, Miss Susan Z. Wilder, home economics specialist, gives some practical recommendations on the care of furniture. "Painted furniture," she says, "should be dusted with a waxed cot-

ton cloth each day. At longer intervals, a cloth that is freshly moistened with liquid wax should be used." To wash furniture, she suggests making a suds of alkali free soap and soft water. Wash greasy furniture with this, rinse in clear water and wipe dry. Alkali will injure the finish of almost any wood. To clean oak furniture, wipe with a cloth dampened in turpentine. A cream made of beeswax and turpentine may also be used on oak. To make this cream, cover chipped beeswax with small amount of turpentine, place in an earthen jar in a pan of water and heat until the wax melts. Care must be taken in handling turpentine near fire. Add turpentine until the mixture is thick and creamy. Apply to oak with a linen cloth and polish with a soft cloth.

For light woods, Miss Wilder recommends a cream made by covering equal parts of shredded beeswax, white wax and castile soap with turpentine. Heat until melted in an earthen jar by placing in a pan of water. Add an equal quantity of boiling water and still constantly. Apply very little at a time with a soft cloth in a circular motion and finally rub with the grain.

White spots caused by allowing water to stand on a varnished or painted surface can often be removed by sponging carefully with a cloth dampened in wood alcohol. Scratched surfaces can sometimes be improved by rubbing with camphorated oil or raw linseed oil. To remove dents in furniture, place a wet blotting paper over dent, apply a hot iron to the spot long enough to blow the heat into the blotting paper, and then steam the wood. This causes it to swell and return to place. Ink stains can frequently be removed by using a soap suds. It is very likely to injure the finish so sponge immediately with weak vinegar water and rinse with clear water.

FARMERS UNION WOMAN'S AUXILIARY NEWS

The Committee on Constitution has had a constitution made up for some time. Several copies were sent to different parts of the state to women who were interested in making changes and add suggestions. These have been assembled, and it has been awaiting a chance to submit it to the Advisory Board consisting of five men, selected at the State Convention. The Board has finally gone over the Constitution and put upon it their stamp of approval.

The Constitution is in the hands of the printers and at any time you care to write the State Office of the Farmers Union at Salina, Kansas, you may get any amount that you need.

It is needless to add that the sooner you organize your auxiliary the sooner the State Officers will be able to formulate a program.

JUST A THOUGHT
We all would like to do something big, something worth while, but because we can do it, we must grow and make ready by doing little things but we can do these small tasks in a big way.

We acquire tact and diplomacy by saying pleasant words and doing little acts of kindness. Thoughtlessness is often the cause of rudeness. Some are so engrossed with their thoughts, living in the future or past, that they fail to speak cheerfully to their acquaintances. We never know how much a smile and a merry word may mean to the people we meet. We mean to do of being our real selves, our good selves, we are so afraid people will think us queer and different, and the result is that we are just one of the herd.

There's a song that says— "If you have a deed to do, Though so long delaying, Do it now while yet you may, Lest you wait forever."

That's a pretty good motto to go by. If a friend has a pretty dress, admire what there is of it but don't spoil it all by reminding her that it's too short. We are not two faced if we speak of the good, ignoring what is not so good. When we look at a landscape, we see it in its entirety, first, then we pick out the object that interests us most, an architect will see the buildings, a farmer the fields. What ever the predominating interest is the keynote to the character. Someone has said, to be able to see beauty in anything, qualities of beauty must exist in us first. Enough said.

So if a smiling face cheers us or even amuses, remember our brother, the people we meet, are just another such as we.

Ethel Whitney.

BETTER MILK PRODUCTION

Better Milk Production

These lessons will appear in this paper under these heads for seven weeks.

Lesson 1. The Desirability of Clean Milk

(Ernest Kelly)

We are living in an age of greatly improved sanitation. This has resulted in longer and healthier lives and has been largely brought about by increased care in guarding against preventable diseases. The wheel of science has turned rapidly, almost dazzling us with a constant succession of brilliant achievements.

Malaria, yellow fever, plague, typhoid, and other diseases have been successfully fought within a generation. The infant death rate has been decreased, and a very great many happy, healthy children are alive who would never have survived under old conditions.

Improvement in our national food supply has been a strong factor in prolonging life and preventing sickness. We have not only learned how to select and prepare foods more usefully, but we have also learned how to produce and keep foods in a more sanitary manner.

A Great and Useful Field

The production of clean milk for human food is one of the greatest and most useful fields for farmers. Nearly half of the milk produced in the



5685, Misses' Dress

Cut in 3 Sizes: 16, 18 and 20 years. An 18 year size requires 1 1/2 yard of 40 inch material for the gumpie, and 2 1/2 yards for the Dress. The width of the Dress at the lower edge with plait extended is 2 1/2 yards. Price 15c.

5289, Girls' Dress

Cut in 4 Sizes: 8, 10 and 12 years. A 10 year size requires 2 1/2 yards of figured material, and 1/2 yard of plain 40 inches wide if made as illustrated. Price 15c.

FASHION BOOK NOTICE

Send 12c in silver or stamps for our Fall and Winter 1926-27 Book of Fashions, showing color plates, and containing 500 designs of Ladies' Misses' and Children's Patterns, a Condensed Comprehensive Article on Dressmaking, also some Points for the Needle (Illustrating 20 of the most simple stitches) and valuable hints to the home dressmaker. Pattern Dept. Kansas Union Farmer Box 48 Salina, Kansas

United States is used in the fluid form, either as milk or cream. The magnitude of this life-giving torrent is indicated by the fact that over 54,000,000,000 pounds of fluid milk and cream were consumed in 1925. Man and woman, farm and factory, sick and strong—all were benefited by this universal food beverage.

The importance of milk drinking has long been recognized. In the last few years has research demonstrated the need so forcefully that the general public has waked up and demanded more of its share.

Naturally enough, milk consumers and those charged with the protection of food supplies have insisted that milk be produced and handled under sanitary conditions. Knowledge of sanitation has also increased, and we know many new methods that must be used to produce clean milk. This modern milk production carries increased responsibilities and necessitates greater skill and some added expense. If milk is carelessly produced and improperly handled, it may be the means of spreading disease. Every dairyman should realize this and recognize the duty he owes to his family and to the community in providing only clean, wholesome milk.

Responsibility Rests Upon Everyone
Milkers and milk handlers must recognize the fact that they are dealing with a food product which is easily contaminated and should take all reasonable precautions to prevent conditions arising which may make milk unfit for human consumption. The consumer in the city is entitled to this protection because he buys the milk and is warranted in demanding milk of a high standard if he pays the price for it. He should consider clean milk as a paying investment not only for its food value but as health insurance.

Dairymen also should be alive to the welfare of their own families. Although the milk problem on the farm is much simpler than that in the cities, the same benefits arise from a clean milk supply. Farmers' families are just as much entitled to wholesome and abundant food supplies as are their city cousins. The best is none too good for them. Every dairymen furnishing clean milk to the community has the satisfaction of knowing that his own family is benefitting also.

Clean Milk Makes More Dollars Jingle
Aside from any question of health, clean milk is a sturdy plant that bears valuable fruit like the legendary tree with the golden apples. The production of better milk has brought many dollars into the dairymen's pockets. The reasons for this are that there is less actual loss through spoiled milk and that there is increased demand at better prices for high-grade dairy products.

Insanitary practices in the dairy add many bacteria to milk, and lack of proper cooling allows these bacteria to increase rapidly. Bacteria are tiny plants, and, as sown in the fertile field of milk, grow under favorable conditions and produce an enormous crop. Like other plants bacteria grow more rapidly when kept warm, but are dormant or nearly so when cold.

In market milk bacteria may be classed as the weeds of plant life. Although not all kinds produce disease, every variety is undesirable. Some cause sour milk, whereas others cause changes which result in unpleasant flavors and odors.

It is possible to estimate the loss to farmers which comes through the action of bacteria in milk. Nearly all modern milk-receiving stations, and milk plants return sour or off-flavored milk to the farmer, or pay for it at reduced rates. One milk plant at which records were accurately kept returned over 50,000 gallons of sour milk to farmers in one year.

If the dairymen delivers milk of poor quality directly to consumers, his shame is still keener and his loss usually greater, for besides losing the sale on that particular lot of milk he may lose a customer.

Effect on Milk Consumption
Another angle to the situation is the effect on milk consumption. It has been definitely proved that the consumer will use a greater quantity of dairy products if they are of good quality and flavor. This proposition needs little proof, as it is really self-evident. Would you eat more sound,

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 heading as "For Sale," or "Wanted to Buy," and each initial or figure in the address. Compound words count as two words. CASH MUST ACCOMPANY ORDER—TRY THIS DEPARTMENT—IT WILL PAY YOU.

CLASSIFIED ADVERTISING

POULTRY

MATHIS QUALITY CHICKS. Heavy layers. Leading breeds, \$3.80 hundred up. Catalog Free. Mathis Farms, Box 112, Parsons, Kansas.

CO-OPERATIVE CHICKS LIVE—Highest quality. Famous laying strains. Get our co-operative prices before ordering. Co-operative Hatchery, Chillicothe, Missouri.

ROSS' GUARANTEED CHICKS.—Don't order chicks without first getting our catalog and exceptionally low prices on guaranteed egg-production chicks from Certified, State Accredited and Inspected flocks. All flocks developed to unusually high standards in health, vigor, egg strains. Our guarantee insures you chicks that will live, grow and produce. Write free. Ross Hatchery, Box 311, Junction City, Kansas.

DOG FOR SALE.

SPORTSMEN—I am offering you my A-1 combination hound, cheap. With trial. B. Kesterson, Sedalia, Ky., B196.

LIVESTOCK

MAKING BIG PROFITS with Chinchilla Rabbits. Real money makers. Write for facts. Conrad's 553 California Bldg., Denver.

FOR SALE—Good Jack, also farm for Fason Cook, Soldier, Kansas.

FOR SALE—Pure bred Chester White fall born pigs. Ray Popsell, Marion, Kansas.

SALESMEN WANTED.

SALESMAN for Lubricating Oil and Paint; two lines combined. Salary or Commission. THE ROYCE REPTINER CO., OF THE ROYCE PAINT CO., Cleveland, Ohio.

SALESMAN WANTED for lubricating oils, greases and paints. Excellent opportunity. Salary or Commission. OIL AND PAINT CO., Cleveland, Ohio.

SEEDS AND PLANTS.

WANTED—Car Kanota seed oats. Send sample, quote your station. Drexel Elev. Co., Drexel, Mo.

FOR RESULTS buying or selling plant seed, try National Seed Exchange, Inc., 702, Kansas, Texas.

CABBAGE AND ONION PLANTS. Open field grown. Jersey Wakefield, Charleston Wakefield, Succession, Copenhagen, Flat Dutch. Postpaid: 100, 40c; 300, 1.00; 1,000, 3.00; 5,000, 12.00. Onions: Prize taker, Yellow Bermuda, Crystal Wax, Postpaid: 500, 90c; 1,000, 1.80; 5,000, 8.00. Express Not Prepaid. Cabbage, 90c thousand; Onions, 75c thousand. Plants hand selected, well rooted. Guaranteed to please or money refunded. Prompt Shipment. COLONIAL FARMS, LAKE CHARLES, LA.

FROST PROOF Cabbage and Onion plants. Open field grown, strong, well rooted from treated seeds. Cabbage, fifty to bundle, labeled with variety name, bunched money Wakefield, Succession, Copenhagen, Early and Late Flat Dutch. Onions: Prize taker, Crystal Wax and Yellow Bermuda. Parcel Post Prepaid, cabbage: 100, 50c; 200, 75c; 300, 1.00; 500, 1.25; 1,000, 2.00; 5,000, 8.00. Onions: 500, 90c; 1,000, 1.40; 5,000, 6.00. Express Collect: 6,000 and over cabbage, 14.00 thousand; onions, 75c thousand. Full count! Prompt shipment. Satisfaction guaranteed. Write for free price and plant catalog. UNION PLANT COMPANY, Texarkana, Ark.

TOBACCO.

HOMESPUN TOBACCO: Guaranteed Chewing or Smoking 5 pounds \$1.00; 10 lbs. \$1.95; 25 lbs. \$4.75 when received. United Farmers, Bardwell, Ky.

mealy potatoes than you would soggy, specked ones? How about rancid fat for cooking as compared with clean, fresh? Of which would you consume the more, corn bread made from sound, clean grain or from musty meal?

Apply the same reasoning to milk, and you will arrive at an answer which will represent the trend in milk consumption. The use of milk in this country has increased considerably during the last few years, and this increase has undoubtedly been stimulated by the improved quality of milk which our dairymen have been furnishing.

Don't forget that supply and demand are still working in the milk business. If you want to increase your output at the best prices obtainable, be sure that you supply high-grade milk and cream.

OH HEL-UP

Two collegiate walking down the Boardwalk: "She screamed for help when I kissed her."

"What so. What did you do?" "I gave her another helping."

AN ISLAND WITHOUT WOMEN

Radio Fan—Hooray. I have some uninhabited country. I can't hear a thing.—Oklahoma Whirlwind.

OH! FOR GOODNESS SAKE

Doris, looking into shop window: "Do you think I should wear our skirts any longer?" Gladys: "Why, what would we wear in place of them?"

Piles Now Cured

Without Surgery

Dr. O. A. Johnson, well known rectal specialist, is using with remarkable success a new, mild, and non-surgical method for treating piles. Without using the knife, cautery, acids, electricity, burning, tying off, ligatures or other painful, drastic means, he removes piles completely and for good.

Every sufferer from bleeding itching, protruding piles and other rectal troubles should get Dr. Johnson's new book which fully explains his method. Simply send name and address to Dr. O. A. Johnson, suite 181-B, 1324 Main St., Kansas City, Mo., and it will be mailed free and postpaid. He wants everyone to know how they can be rid of piles easily, quickly and permanently, and also rid of other diseases caused by rectal troubles, such as nervousness, backaches, stomach troubles, rheumatism, sciatica, etc.—all without the pain, danger and inconvenience of a surgical operation.

THE 1927 DUES.
The dues for 1927 are the same as in 1926. Secretaries collect \$2.25. Send to the State Secretary \$1.45.

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RESOLUTIONS OF SYMPATHY.

Whereas God in His infinite wisdom and mercy has called to Him for his reward for her long and silent suffering the beloved sister, Ethel Shafter, wife of Brother Charles Shafter.

Therefore, Be It Resolved, That we, Bethel Local No. 1963, extend our sincere sympathy to the bereaved husband and relatives.

Be It Further Resolved, That a copy be sent to the bereaved relatives and one to the Kansas Farmer paper for publication and a copy to be spread on the local minutes for the local record.

Frank Youie, Pres.
Harold Osburn, Secy-Treas.

Latest Farm News Direct from the Nation's Capital

KNOW the latest FACTS right from Washington, the center of farm news. The National Farm News is an independent weekly newspaper edited for farmers and rural folks by men who know agriculture. Prints truthful, "first hand" news and information not found in other newspapers. NOTHING ELSE LIKE IT. Special trial subscription offer 10 weeks for \$1.00.

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LETTER HEADS \$6 PER THOUSAND ENVELOPES \$5 PER THOUSAND High Class Job Printing at Low Prices THE GENERAL PRINTING CO. Farmers Union Bldg., Salina, Kansas

You Should Know These Facts

ABOUT THE

FARMERS UNION MUTUAL LIFE INSURANCE CO.

FIRST—It is a purely mutual legal reserve life insurance company; Non-stock—Non-profit.

SECOND—It insures only farmers, who are preferred risks.

THIRD—Its directors are elected by the policyholders, who control the affairs of the company.

FOURTH—It rebates all profits to policyholders except for required surplus.

FIFTH—Reserves and surplus are loaned to policyholders on farm land in the States where the business is written.

SIXTH—It is a sound, safe business institution and was nationally organized to place the American farmer in direct control of the enormous reserves created by his own life insurance premiums and to co-operatively build a financial organization as solid as the Rock of Gibraltar.

WHY NOT LEARN MORE ABOUT IT?

We Will Gladly Write You Fully on Request.

FARMERS UNION MUTUAL LIFE INSURANCE COMPANY

706 Grand Ave.

Des Moines, Iowa.



HOUSE DRESSES NOS. 2371 AND 2372

We here present two very attractive styles in dresses for the home. They are stamped on a special guaranteed Boil-Fast color fabric of exceptional fine quality. These dresses are cut full length, and can be obtained in the following colors: Rose, Maize, Delft, Tangerine, Jade, and Lavender. With each dress, a detailed working chart, showing exact color scheme, and drawing where each color is used, is furnished. Either of these dresses sent on receipt of only one dollar and twenty-five cents. In ordering be sure and state number of dress desired.—Kansas Union Farmer, Salina, Kansas. Box 48.

THE 1927 DUES.
The dues for 1927 are the same as in 1926. Secretaries collect \$2.25. Send to the State Secretary \$1.45.

PRODUCE DEPARTMENT

GUY WEBSTER

Mr. O. J. Gould, dairy commissioner of the State of Kansas, was invited to appear before the board of directors at their last meeting and discuss his plans for improving the service of the state to the dairy industry.

The dairy department is one branch of the Kansas State Board of Agriculture of which J. C. Mohler is secretary. The dairy commissioner receives the funds for his work by a direct appropriation of about \$9,000 per year.

The creameries and dairies of the state are anxious to improve the quality and quantity of their product. It has been learned that this can be done only by an extensive educational campaign among cream producers and rigid and frequent inspection of all places where dairy products are handled. The creameries have been clamoring for assistance from the state in order to help them raise the standards and maintain them. The dairy department has been willing, but handicapped because of the lack of funds.

Mr. Gould presents a plan of securing the funds from fees collected from the interested groups of producers and manufacturers doing away with the direct appropriation. His plan, if made a law, will provide a fund of more than twice the present amount and, by its operation, would tend to raise the standard of station operators, eliminate the disreputable factory or creamery and otherwise benefit the industry.

The fee system of raising funds for a certain department of state work is not new as it is already effective in other branches of the work of the state board of agriculture.

After discussing Mr. Gould's program at length, the board of directors went on record as favoring the bill which Mr. Gould will have presented to this session of the legislature. The board works on the theory that anything which will help the dairy industry will directly benefit the Produce Association members and so are willing to lend their support to any sound, constructive activity for improving the dairy industry in Kansas.

ANDERSON COUNTY NOTES.

Mrs. Mary Campbell of Kincaid unfortunately lost her best cow last week which will materially decrease the cream supply from Anderson county.

We believe that Grandma Henderson deserves special mention in our Farmers Union paper. Nearly ninety years of age, yet she is a staunch Farmers Union member, a real co-operator, a pool member by virtue of C. E. Henderson's contract, and is taking care of a large flock of hens. And say, Farmers Union people, you ought to hear her tell of her life's experience. Her advice and counsel is this: That without our co-operative buying and selling agencies, our American agriculture from a dirt farmer standpoint is doomed. She speaks of three great things in the world's history—the signing of the Magna Charta, the Declaration of Independence, and the promotion of the Farmers Union Co-operative plan of marketing of our farm products.

NEOSHO COUNTY NOTES.

Harold Bender, the up-to-date manager at St. Paul, has taken on a side line. He has fattened quite a nice bunch of fine porkers in addition to his cream and feed supply business. He also has a fine bunch of Muscotah ducks and expects to "raise" in wholesale quantities. Wm. Lyons of Lyndon, we understand, will act as his sales agent.

Old Man Lippert arrived in Neosho county Saturday in time for the big county meeting; and it surely was a real meeting. Every local in the county had a delegation except two and all urged a strong drive and revival. Captain Tom Casey is in command and "every fellow get his man" is his slogan from Brogan Local.

"Said the new cream can to the old timer so rough,
'Why are you looking so battered and tough?'
The old can said: 'You bright new fool,
I've been on the road more than a year for the Produce Pool!'"

—Contributed.

ARE THE TAXES HIGH ENOUGH

In the Marshall County News of December 31, we read that the County Commissioners are anxious to learn the sentiment of the citizens of the county in regard to the possible construction of better roads.

In the same issue L. R. Eaton, county engineer, goes on record as a booster for graveled state and national roads in Marshall county.

Well, who wants the all-weather roads? Ewing Herbert seems to answer the question when he says in his Hiawatha World that "the towns

and cities must control the legislative bodies before the road paving program will be speeded up."

County Engineer Eaton says: "The question of dependable means of highway transportation confronts us in such a manner that it is being considered nationally. This question has developed due to three main reasons; they are pleasure, social and commercial."

With respect to the first reason, I can only say beware of the pleasure highway. The toll that the pleasure seekers pay in human life, in injury

and property is alarming. If the people could only withstand the lure of the highway, there would be less frozen assets in the banks and less bank failures. And there would be more money for the things that make for convenience and for culture in the home, and bring enduring pleasure.

County Engineer Eaton says: "The highway problem should be considered mainly from the commercial value of the investment. What relation for example, has the pleasure highway to the farmer? Well, the best roads ever built were constructed by the Romans 2,000 years ago."

"Let us see about the relation to the economic welfare of the farmer. The greater part of the taxable wealth of Kansas is in farm lands and other farm property and a highway program that must be supported by general taxation will place the greater part of the burden on the farmer."

The improved highway will bring the motor bus and the motor truck. The local freight and passenger business will be taken over by the motor bus and the farmer will pay the penalty in higher freight rates.

Yes, Claudius Appius constructed the great Roman highway known as the Appian Way. He also made every effort to weaken the power of the plebs or common people. In succeeding chapter the historian tells the story of the downfall of the Roman Empire.

J. R. Harrison, who has a fine sense of appreciation of the editor's duties to the public, says in his Beloit Gazette: "The people of Kansas needs more than it does hard surfaced roads is a few good crops, more cancelled mortgages, better painted houses and barns, and newer farm machinery."

County Engineer Eaton says: "The availability of an all-weather highway brings about conditions that have proven to be conducive to an increased interest in the farming business. Frank Page, Chairman State Highway Commission of North Carolina, gives some dope on this point in discussing what has happened in that state since 1920 when their construction activities began." Then follows an array of figures in support of the contention.

Over in Missouri the State Highway Commission and the Kansas City "dope." Then Missouri voted a bond issue of 60 million dollars with which to build a state system of roads. In addition to the bonds the State Highway Commission takes the automobile license and the gasoline tax and yet we read that there is a clamor for a further issue of 100 millions in bonds with which to complete the work.

In Marshall county at a time when the farmer is hard pressed owing to short crops and a decline in crop values and when the county estate is making a reduction of \$200 in rent per quarter section, we find County Engineer Eaton boosting for graveled state and national roads in Marshall county.

There is a difference between the salaried man and the farmer. The farmer's business requires an investment and when tax paying times comes he must pay regardless of what the harvest may be. Farming is the greatest gamble in the world. Many a time does the farmer see a considerable part of his labor come to naught owing to the presence of crop pests or unfavorable weather conditions. Today it is a clamor for graveled state and national roads and higher taxes. Ten years hence it will be the European corn borer. Verily fate seems unkind.

What the farmers of Marshall county need more than graveled state and national roads is a shorter work day, a larger income, more of the things that make for convenience and

When you come to the annual meeting of the Produce Association, be sure to plan visit to the Creamery. We know your program is going to be full but we are sure that if you can see for yourself the activity of your own plant, you'll feel an added pride in ownership. We may hold the "Old Timer" and the "Bright New Can" at the plant to meet and greet you!

D. G. Francis reports a splendid meeting of District Number One at Spring Hill, Kansas Wednesday, January 19. The following delegates were chosen:

Johnson County.
W. S. Catlin, Olathe, (county delegate)
R. P. Houghland, Olathe.
G. G. Henderson, Olathe.
W. A. Townner, Olathe.
W. H. Behringer, Olathe.
J. C. Duguid, Olathe.
J. C. Moody, Olathe.
Chas. A. Bullis, Spring Hill.
Forest Mower, Spring Hill.

Miami County.
Roy L. Fleming, Paola, (county delegate)
J. L. Chaney, Bucyrus.
A. P. Cheney, Paola.
Gus Arzberger, Paola.
C. H. Prothe, Paola.
George Knispel, Paola.
Paul Albert, Paola.
Marion Slyter, Fontana.
Wheaton Slyter, Fontana.
W. N. Palmer, Fontana.
Owen Hunsperger, Oswatomie.

Each delegate was given power to name his own alternate in case it would be impossible for him to attend the annual meeting.

Mr. E. F. Schiefelbusch of Oswatomie was nominated for director for another term. This was a good piece of business as Mr. Schiefelbusch has represented his district effectively and efficiently during the last year, and his level-headed counsel has been valuable in all matters considered by the board.

We have not yet had reports on the other district meetings.

STOCK MARKET

FARMERS UNION LIVE STOCK COMMISSION

Kansas City, Mo., Jan. 20, 1927.—Coasting

Snow falls, ice forms, a crispy tang is in the air, the sled is brought out—hills selected—down the young cattle, and the cold groups on "hills" of all weights is forgotten because of the thrills and spills. Skimming along without effort is a pleasure, indeed. But coasting through life is not a good habit—we must master the art of push and climb before expecting the pleasures of coasting.

STEERS: Moderate receipts, but a slow market until Wednesday when best steers showed an advance of 15 to 25 cents. Medium about steady. Today, market is 15 to 25c lower. Good choice cattle, of all weights, growups on "hills" of all weights \$10.25 to \$10.75; top for hte week \$11.10, medium to good \$9.50 to \$10.00, fair to good \$8.75 to \$9.50, plain \$7.75 to \$8.25. We look for, at least, a steady market next week.

STOCKERS AND FEEDERS: Little lower prices for good stockers \$8.25 to \$8.75, fair to good \$7.50 to \$8.25, medium \$6.75 to \$7.25. Best feeders up to \$8.65, bulk of good kinds \$8.00 to \$8.50, fair to good \$7.25 to \$8.00, plain 6 to 7 cents.

COWS, HEIFERS AND MILKERS: Lower prices for good butchers cattle in good demand and steadily gaining in price. Bulk choice mixed yearlings \$8.50 to \$9.25, prime heifers up to 10 cents, medium and in between grade uneven at \$7.50 to \$8.25 with medium to good heifers \$7.00 to \$7.50, plain \$6.00 to \$6.50. Heavy fancy heavy \$7.00 to \$7.50, good beef cows \$5.50 to \$6.00, medium \$4.75 to \$5.25, cutters \$4.25 to \$4.75, canners around 4 cents. Stock cows \$5.00 to \$5.25, plain around \$4.50. \$10.00 to \$10.25. Stock pigs steady, \$11.50 to \$12.25.

SHEEP & LAMBS: Higher market early this week, but lower since. Fat lambs 25 to 35c off today, best \$12.00 to \$12.25. We will have better markets by Feb. 15th.

FARMERS UNION LIVE STOCK COMMISSION

CHICAGO LIVE STOCK MARKET

Good Cattle Are Steady—Shortfeds Are Lower
Chicago, Jan. 20.—Cattle receipts 14,000 today. This was more than expected and caused 15 to 25c decline on the bulk. Choice cattle about steady on all weights but there are very few coming. The big end

and property is alarming. If the people could only withstand the lure of the highway, there would be less frozen assets in the banks and less bank failures. And there would be more money for the things that make for convenience and for culture in the home, and bring enduring pleasure.

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Department of Practical Co-Operation

We are changing the policy of this department, beginning the first of the year. The Meeting Notices that have appeared here to fore were 100% locals for 1926. At this time we are showing only those that are 100% for charge. Locals that are not paid up in full but want their meeting notice published can have space in this department for One Cent per word per week.

ALLEN COUNTY
LIBERTY LOCAL No. 2145****
Meets the second and fourth Friday of the month. Ray Wilson, Sec.
CHESTER COUNTY
NEUTRAL LOCAL No. 2108****
Meets the first Tuesday of each month. C. A. Atkinson, Secretary.
ELLISWORTH COUNTY
LIBERTY LOCAL No. 925****
Meets every first and third Monday of each month. Ed. McGee, Sec'y.
TRIVOLI LOCAL No. 1001****
Meets the first Monday evening of each month.

ELLSWORTH COUNTY
ADVANCE LOCAL No. 1889****
Meets on the first Monday of each month. F. E. Evenden, Sec'y.
GREENWOOD COUNTY
NEAL LOCAL No. 1318****
Meets the second and fourth Friday of each month. J. C. Graves, Sec'y.
JEWELL COUNTY
PLEASANT VALLEY LOCAL No. 1309****
Meets the first and third Wednesday of each month. Wm. T. Flinn, Sec.

JOHNSON COUNTY
SHARON LOCAL No. 1744****
Meets the last Friday evening of each month. Mrs. Guskie K. DeVault, Sec'y.
RUSH COUNTY
SAND CREEK LOCAL No. 804****
Meets the first and third Friday of each month. A. R. Wilson, Sec.
TREGO COUNTY
VODA LOCAL No. 742.
Meets the fourth Friday in every month. Alfred Rensmeyer, Sec.-Treas.

of receipts are short feds selling from \$9.00 to \$10.25. Top choice heavies \$12.25. Top finished yearlings \$12.50. The bulk of all weights sold from \$9.00 to \$11.00. Butcher stock was mostly steady this week. There was some slowness on better grades of cows but a good, active trade on cheaper kinds. The calf market today is strong and 25 to 50c higher. Packers paid \$12.50 to \$14.00 for their calves, shippers up to \$15.00 and higher. Farmers Union has sold a bunch of calves today at \$15.50, this being the extreme top of the market. These calves shipped in by the shipping association at Calamus, Iowa. Give us a chance on your next shipment to Chicago market.

Packers Want \$12.00 Hogs.
Receipts liberal this week, 50,000 to 60,000 and market is 10 to 15c lower but active, all interests buying freely. Hogs are in strong hands. There is an insistent demand for pork, lard and all hog products. No indication of an over-supply and we expect a good strong trade with probability of \$12.50 hogs before January closes. The packers want them at \$12.00 but we would not be surprised to see \$13.00 next month. Ship your hogs if they weigh 240 up but feed them if they are below this. The light weights will gradually work higher than the big weights—that's why it's important to ship the finished stuff now while prices are strong. Top today \$12.15, bulk \$11.95 to \$12.05.

Ship to Farmers Union of course. That's important. We topped all other firms in hog sales Monday and Tuesday, and the Farmers U. N. W. firm should be on top today. Build up your bargaining power, control this volume here at the key market and you will have a voice in the price of hogs.

Fat Lambs \$12.75—Bulk \$12.50

Market on fat lambs slow today as receipts have been quite heavy this week. Packers top \$12.50, shippers paying up to \$12.75 and the bulk of sales from \$12.25 to \$12.50. The Farmers Union topped the Wednesday market at \$12.75 for every car received, the only sale above this being to a yard trader at \$13.00 which was no criterion of the general market. Ship those lambs to the Farmers Union.

FARMERS UNION LIVE STOCK COMMISSION

Condensed Statement of the Business for the Year 1926

Total number of cars handled, including truck stuff and cars purchased	9,587
Number of head of livestock handled	538,844
Value of stock	\$17,720,163.30
Amount of commissions collected	178,362.52
Interest earned (Government Bonds and Savings Account)	2,101.23
Total earnings	180,463.75
Amount of operating expenses, including premiums on surety bonds, general insurance, and protection against stolen or mortgaged stock	79,261.62
Total amount of savings	101,202.13
Amount set aside for surplus	1,947.07
Fifty-five per cent (55%) to be returned to patron members, amounting to	99,255.06
Average commission on hogs, cattle and sheep per car	18.35
Average handling cost per car	8.27
Average savings per car	10.33

DECREASE in total yard supply of hogs in 1926 as compared with 1925.....210,666
DECREASE in total yard supply of cattle in 1926 as compared with 1925.....54,692
Gain in number of cars handled.....194
Gain in savings of.....\$ 6,001.70
Savings to patrons: since the organization of this house.....631,548.26
Respectfully submitted,
C. F. EMMERT, Manager.

culture in the home, more cancelled mortgages, better painted houses and barns, better housing for the poultry and livestock and better farm machinery.

The taxes are high enough. When the farmer is in a position to pay a higher road tax it should be expended on the rural route and "the road from the farmer's gate to the market"—P. W. Cain, in Beattie Journal.

Beattie, Kan. Jan. 1927
Dear Sir:—I clipped an article out of the Beattie Journal this week, and yet we read that there is a clamor for a further issue of 100 millions in bonds with which to complete the work.

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There is a difference between the salaried man and the farmer. The farmer's business requires an investment and when tax paying times comes he must pay regardless of what the harvest may be. Farming is the greatest gamble in the world. Many a time does the farmer see a considerable part of his labor come to naught owing to the presence of crop pests or unfavorable weather conditions. Today it is a clamor for graveled state and national roads and higher taxes. Ten years hence it will be the European corn borer. Verily fate seems unkind.

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done to thwart the object of our organization.

The things we mention are taking place, then if it is not head us off what can be their motive, except a determination to control the entire manufacturing and producing world? Looking at it from our angle, the only thing we can do, is to continue to be loyal to our own cause, to support those who are out on the firing line who are slowly (perhaps) but surely gaining ground and we can surely offer a word of commendation and encouragement to those who occupy the watch tower of our liberty. Like one of old, we say, give them a little more grape Captain Bragg.

ANDERSON COUNTY HOLDS FIRST BIG MEETING OF THE YEAR AT SELMA. HOWARD WHITAKER INSTALLING OFFICER. MR. BULLARD SPEAKER.

The Anderson county F. E. C. U. A. held the first regular meeting for the year New Year's day at Selma, Kansas, a joint meeting of the Union and Grange and if the year continues as started there is no fear that Anderson county is not going to stay on the map in capital letters.

The first big feature of the day was the oyster dinner. The Selma Grange and the Selma Local acting as hostess and say folks, it was some spread and some people were there to do justice to the elaborate preparations that had been made by the good folks at Selma.

The meeting was called to order soon after dinner and as the Grange and Union each had installing of officers on hands in order to expediate the work, the Union folks repaired to a room assigned them, and the Grange stayed put and had installed officers during the same period thus hurrying things along.

Mr. Howard Whitaker was present and installed the officers for the County Union as well as for the County Union Auxiliary, while Hon. J. H. Paradise, County Grange Deputy, acted as installing officer for the Grange.

"The Union folks sent a delegate down to inquire as to when the Grange was ready for them, and the reply came back all ready, so the Union folks, by the way a lot of Grangers Union folks, so we again found ourselves in the spacious dining room where oysters were still in evidence, but we had to forget them for the time being. Hon. J. H. Paradise, acting as chairman for the Grange, took charge of the meeting at this time, and the first number on the program was the song, "America," and the salute to the flag.

The next number was perhaps the best of its kind that we have listened to outside the drama as we had with us this day Miss Chlee Matteson, a home girl, came back for a little look around at old home scenes, but who for a number of years has been a talented actress, also a movie star, who favored us with a couple of impersonated sketches that kept us opened-eyed and we are afraid opened-mouthed, during the rendering of same. We were indeed surprised and pleased to have Miss Matteson with us and she was glad to again shake hands with neighbors and friends whom she had not seen for many many years.

The Grange was fortunate in having Mr. Caldwell Dairy state to master of the Grange, with them for this day and he was next on the program and spoke for perhaps one hour.

At the conclusion of the address by Mr. Davis, Mr. Paradise turned the meeting over to the county president of the Union, Mr. Wes Griffith, who asked the Woman's Auxiliary for the usual short program that they have been opening the meetings with, but as the hour was growing late the Auxiliary dispensed with their part of the program in order that Mr. Bullard might have more time in which to reach his hearers with the very excellent address that he had planned for the occasion. Mr. Bullard was at his best and did credit to his organization but the time was too short to cover the ground that he desired, but he gave a very good summing up of the things he wished to stress. We were proud of all our Union speakers and field men. Where will you go, folks, where you will find the talent being devoted to any cause for the salary involved as is being devoted to the cause of the Farmers Union? Folks, it takes love for a cause, devotion to a principle that will make men leave the comforts of home and travel in all sorts of weather and in all conditions of servitude as do the field men for the Farmers Union.

We have gone about with some of these folk, together with a lot of other local folks and tried to help in a very poor way put in locals and the like and we are sure that the hard things these men find to deal with every day and the difficult situations that arise from time to time we are sure that they would be mighty soon about the entire proposition were it not their loyalty and devotion to what they think is right.

Well, going back to the meeting, we had a mighty fine time and, we thank the Selma Grange and the Selma Local for the fine spirit of cordiality and good cheer which radiated all day and we hope that some day the Grange will visit the County Union in order that we may be able to

return their hospitality and as to good will we are sure they have that at all times.

We hope to see the Selma Local rise upon the almost dead ashes of the old local, but not quite dead, for we noticed that Mr. George Curry assisted by his very able wife is still at the helm and we predict a good local once again at or near Selma, Anderson county, let's boost for Selma, and especially boost the good brother, Curry, who carries on under difficulties.

The next county meeting will be the first Saturday in February at Westphalia. Westphalia is quite a ways from Selma but there was a delegation from Westphalia asking for this meeting for special reasons so folks, that is where it is going to be held the next time, and we understand that Litztown is next in line for the March meeting. Folks, Anderson county's shaking herself, there has been a lot of activities that we can tell you of later butspace forbids at this time. There have been some new locals put in but we do not have the particulars at this time so will leave that for a later date. Everybody go to the Westphalia meeting, with your bonneting clothes on.

We forgot to mention that we had a number of field men at the Selma meeting, namely: Frawett, Lippert, McKnight and perhaps others that we do not recall at this time.

County Correspondent.

FRANKLIN COUNTY MEETING NOTICE

Franklin County Union No. 72 meets in regular session Saturday at 2 p. m. February 5 in K. of P. hall. Will all locals please elect and instruct your delegates to attend this meeting? The secretary would like to receive the names of said delegates before date of meeting—Sec'y-Treas. Franklin Co. Union.

RESOLUTIONS FROM M'PHERSON COUNTY.

We, the McPherson County Farmers Union, in annual meeting assembled this, the 6th day of December, 1926, do heartily endorse the action taken by our county commissioners against state control of roads, and favor the present system of building and control of our county roads by our county commissioners.

Will Mathes,
Rubeen E. Peterson,
Barton M. Gibson,
W. W. Krohn,
C. J. A. Nelson.

NOTICE! ELLSWORTH COUNTY MEETING

Mr. C. E. Brasted,
Salina, Kansas.

Dear Sir:—I wish to announce that we will meet February 12th, at 1:30 p. m. in Farmers Union Hall; Mr. Woodman, manager of Farmers Union Live Stock Commission firm of Kansas City will be with us and we want everybody interested in who may be interested some day to be with us on this date whether member of Farmers Union or not, lets have them all come.

J. C. Pospisil, Co. Sec.-Treas.
P. S.—Ellsworth County F. E. & C. U. of A. meets every first Saturday after first Monday of each month.

FRANKLIN COUNTY FARMERS UNION NO. 72

After several unsuccessful attempts to hold a December meeting, January 4th found a good crowd at Hawkins school house ready for business. Four new names were added to our list. Mr. and Mrs. Henry Wherry and Mr. and Mrs. William Cartmill were given the obligations by the president. Arrangements were made for the annual oyster supper to be held at the home of Mr. and Mrs. D. E. Beck, which you will hear about later. The following officers were elected for 1927: H. L. Morgan, president; D. E. Beck, vice-president; Mrs. L. C. Rice, secretary-treasurer; Wm. Fisher, conductor; L. C. Rice, doorkeeper; R. E. Nesbitt, business agent. Executive committee, L. C. Rice, W. L. Barton, L. H. Perkins, Lecturer. Mrs. J. H. Yome, Delegates to the County Union. H. L. Morgan, D. E. Beck, John Cartmill, W. L. Barton, W. H. Fisher. We are hoping for some good work done in 1927.

Respectfully,
Mrs. L. C. Rice, Sec'y-Treas.
Hawkins Local No. 1615.

THE 1927 DUES.

The dues for 1927 are the same as in 1926. Secretaries collect \$2.25. Send to the State Secretary \$1.45.

BUREAU OF INTERNAL REVENUE INSTRUCTIONS FOR ASSISTANCE TO FARMERS.

(Continued from page 1)

Net income from farm.....\$4,000
Less personal exemption.....\$500
Balance taxable at 1 1/2 per cent \$ 500
1 1/2 per cent of \$500.....\$7.50
Less 4 1/2 of \$7.50 earned income credit.....1.88

Balance of tax payable.....\$5.82
The return, accompanied by at least one-fourth of the amount of tax due, must be filed with the collector of internal revenue for the district in which the taxpayer lives, or has his principal place of business. The filing period for the calendar year 1926 is from January 1 to March 15, 1927.

CALL FOR MEETING

The Annual Stockholders meeting