

INTERMEDIATE CREDIT BANKS ASSIST THE CO-OPERATIVES

O. E. MARKERT, Vice Pres.—Cash

The Kansas Union Farmer

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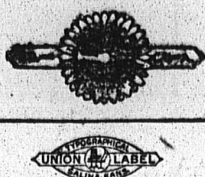
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Notice to Secretaries and Members of Farmers Union of Kansas. We want all the news about the Locals and what you are doing. Send in the news and thereby help to make your official organ a success.

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



THURSDAY, APRIL 14, 1927

RAILWAY VALUATIONS AND RATES

First and last and all along between this paper has had a good deal to say about the valuation of railroads for rate making and recapture purposes. It is now almost 14 years since the still incomplete valuation of railroads was begun. Even if and when completed neither congress nor the courts has yet laid down any rule for the determination of the final rate making figures. A recent decision or ruling of the Interstate Commerce Commission commits that body to the principle of original cost slightly modified. This is the soundest piece of work that has been done by the commission in recent years and should receive the approval of the Supreme Court. It is none too often that eastern papers approve measures contrary to the wishes of the railway managers but in this instance the New York World endorsed the theory of the recent decision in the following highly illuminative editorial; which it recently printed under the title, "The Problem of Fair Value:

In determining the basis of valuation for two small industrial railroads in the neighborhood of St. Louis, the Interstate Commerce Commission has challenged a long line of precedents established in rate cases by judicial rulings. The claim of the carriers that their properties should be valued at the present cost of rebuilding them—a method sanctioned only a few months ago by the Supreme Court of the United States in the Indianapolis Water Works case—has been definitely rejected by the commission. The valuation which it proposes, and for the recapture of earnings as authorized in the Transportation Act, is the cost of reproduction as of 1914, plus the actual cost of subsequent investments, with proper deductions for depreciation.

This particular decision involved the execution of the recapture clause of the Transportation Act, and not the fixing of rates. Under the law any road earning more than 6 per cent on its official valuation must pay half the excess into the Federal Treasury, where it goes into a fund for the assistance of weaker roads unable to earn a fair return under the existing rate structure. By holding the valuation down to a 1914 basis the commission found that the sum of \$226,000 represented the excess earnings of the St. Louis and O'Fallon railroad over a series of years, whereas if the cost of reproduction had been allowed as the value of the rate of return on this broader base would not have exceeded 6 per cent and none of the earnings would have been subject to recapture.

In effect, then, the Interstate Commerce Commission has served notice that in its valuation proceedings it will disregard the inflation of prices which has occurred since 1914. While this procedure runs counter to judicial valuations, it is possibly a much fairer method. That is certainly the case if the commission is correct when it declares that its method will not disturb the investing public nor affect the existing schedule of rates throughout the country. There is much evidence to support this position. Under the tentative valuations fixed by the commission and the rate schedules based thereon the railroads have had no difficulty in late years in attracting capital.

Obviously, if the claims of the carriers to a value equivalent to the inflated cost of reproduction is allowed, their revenues will have to be increased in astronomical figures in order to give to them the legally sanctioned return of 5-6 per cent on such a valuation. The carriers themselves would balk at adopting a schedule of rates planned for such a purpose, as such rates in numerous instances would prove to be more than the traffic would bear. The roads are really more interested in getting the higher valuation as a means of escaping the recapture clause rather than as a means of jacking up their rates.

An important question has thus been raised, upon which the Supreme Court will undoubtedly be called for an opinion. In the recent Salt Lake case the court was confronted with the question whether there could be a valuation for rate-making purposes, such as the commission proposed, apart from the actual market value of the properties. The court at that time refused to pass upon the point, ruling that it had no control over the mental processes of the commission, and that it would intervene only when it was shown that the

commission's acts might result in positive damage to the carriers. The decision in the St. Louis and O'Fallon case raises just such an issue as the court has intimated it would adjudicate.

While the supreme court has always asserted that the ascertainment of fair value is not a matter of formulas, it has leaned heavily toward reproduction cost as the proper basis. In view of the far-reaching effects which will follow adherence to this principle when the railways are involved, it will be interesting to observe whether the court will be willing to adhere to it unflinchingly.

Meanwhile, the question of valuation steadily grows in importance. It bulks large in the local transit situation and in the water-power problems of the state and federal governments. The unwillingness of the courts so far to abandon precedents which have not proved workable makes the method of control by contract, as employed by the Federal Power Commission and the Port Authority of New York and New Jersey, far more preferable, wherever it can be employed, to rate regulation by the judiciary.

THE RICH GROW RICHER

One of the most significant facts disclosed by the income tax returns for the past seven years or more is that the concentration of wealth in the hands of a small part of the population continues with ever-growing rapidity. For the year 1925 no less than 207 persons were in receipt of individual incomes in excess of \$1,000,000 per annum and 7 of that number had incomes of more than \$5,000,000 each. Since the publicity feature of income tax reporting was abolished we have no way, except by guessing or second sight to learn who the lucky seven are who have incomes of something more than \$13,500 a day, Sundays included. Here is our guess that four of them are Henry Ford, Edsel Ford, John D. Rockefeller, Jr. and Andrew J. Mellon. The following analysis of the income tax situation recently printed in the Washington Post should be interesting to most of us even though for one reason or another there are now very few farmers enrolled among federal income tax payers:

For the first nine months of this fiscal year the internal revenue bureau reports that income tax receipts totaled \$1,649,971,000. This figure indicates a total of about \$2,190,000,000 for the entire fiscal year ending June 30 next. Last fiscal year total income taxes were about \$1,982,040,000.

The figures for the fiscal year ended June 30, 1925, are the first to be issued since the passage of the revenue act of 1926. They reveal many significant facts. There was a large decrease in the number of income tax returns made by individuals, amounting to more than 2,000,000. For the full year 1924, 4,489,000 individuals reported taxable incomes. In the fiscal year 1925 only 2,400,000 reported taxable incomes. In the fiscal year 1925 only 2,400,000 reported taxable incomes.

About one-half of the returns came from those with net incomes in excess of \$95,000; about 48 1/2 per cent from those with net incomes exceeding \$100,000. About 10,000 persons paid as much in taxes as did the other 2,000,000.

According to these figures less than .29 of 1 per cent of the total population paid about 95 per cent of the total personal income tax in 1925. About 17 per cent paid less than 5 per cent of the total tax; and the remaining 82 per cent paid no income tax at all.

The number of individuals reporting incomes in excess of \$100,000 increased 68 per cent over 1924. Those paying on an excess of \$300,000 increased 104 per cent. The number of incomes above \$1,000,000 increased over 179 per cent. The number of individuals reporting incomes in excess of \$25,000 was 31 1/2 per cent more than in 1924, while the number reporting incomes in excess of \$5,000 increased only 16 1/2 per cent.

Individuals reporting incomes of from \$500,000 to \$1,000,000 increased, and the taxes they paid totaled more than \$1,567,000,000 of the whole income tax.

It is estimated that business prosperity in 1925 made more than 1,000 additional millionaires. This was brought about largely by dividends from corporations. The reports from corporations for 1925 indicate the highest net income on record and the smallest number reporting no net incomes.

These reports clearly demonstrate that business prosperity is general, that more than 2,000,000 former income-tax payers have been relieved of any personal income tax, and that the very rich pay about 95 per cent of the total personal income tax.

DARK TOBACCO ASSOCIATION OPERATING

On January 11, the Dark Tobacco Growers' Co-operative Association, Hopkinsville, Ky., opened eight receiving stations and began taking in tobacco of the 1926 crop. This action was decided upon by the board of directors at a meeting held on January 4. The association is making advances on deliveries of tobacco on the basis of a report by a bankers' appraisal committee. These advances vary from less than 2 cents a pound to over 22 cents.

The directors of the association also decided to conduct a campaign for signatures to a new marketing contract to replace the contract, signed by 75,000 tobacco growers in Kentucky, Tennessee and Indiana, which expires with the market of 1926 crop.

Readers will remember that the association did not handle tobacco of the 1925 crop, but functioned only in connection with the unsold tobacco of the previous crops in the warehouses controlled by the association. The action to receive tobacco again was based partly on the signatures of 5,000 growers asking for such procedure.

MAN'S MOST DANGEROUS ENEMY

The people of the United States may or may not have something to fear from the enemy or jealousy of less fortunate foreign nations. Whether that hostility smolders in apollen hearts and results in declining trade or whether it breaks into the flame of active warfare it is certain that Uncle Sam now has the strength and the knowledge to protect himself and all his people. This republic has nothing to fear from any human enemy but in com-

mon with the people of all the world we should realize that the existence of human life, perhaps of all life on this planet is menaced by insects. The government at Washington every state administration and millions of farmers are now engaged in a truceless war against insects. Unless we can win that war earth will become a mighty poor place for human beings.

The corn borer has not yet arrived in many sections of the middle east and west but in several of the older corn states it has made so much headway that prompt and vigorous warfare is necessary if any more crops of one of our most essential cereals are to be made. The government is mobilizing its forces for this campaign, a far more important adventure than any that engages our soldiers, ships or marines in any foreign country. Here is an editorial from an eastern paper that describes in some measure the magnitude of our proposed operations in one of the most important wars that has ever been waged in this republic:

The first list of purchases of implements and machinery in the war against the corn-borer reads like the catalogue of an agricultural implement dealer combined with an automobile show. The Department of Agriculture has just announced that contracts have been made with various makers of machinery, agricultural implements and tractors, and automobiles.

Of the \$1,520,584.04 involved in these contracts \$102,202 goes to the International Harvester Co. for 800 stubble beaters. Deere & Co., of Moline, Ill., are to supply 440 tractors at a cost of \$281,922, and the International Harvester Co. a like number for \$283,091. Then comes the contract with the Federal Motor Truck Co. of Detroit, with an order for 64 "oil-burning apparatus" for which that company is to receive \$482,014. This machine must be designed for the aristocrats of the borer family, as the secretary has ordered 200 "burning carriages" from the Cleveland Iron Works Co. for which he will have to pay only \$22,000.

Seventy-five Willys-Overland coupes will be used by the officers in command of the campaign and for these the department gets a rate of \$550.50 each. The Donohoe Motor Co. of Washington and the Ford Motor Co. are the only local concerns which get a worthwhile part of the distribution. The former will furnish 150 half-ton steel box body trucks for \$20,016 and 44 half-ton canopy top trucks for \$20,164.26, and the Ford Company 364 light tractors for \$173,577.96.

Other supplies for which contracts have been made include lumber, staples, tacks, copper cloth, screening, skids and boxes, ropes and electric drills.

The \$1,520,584.04 which congress appropriated will be used in co-operation with those states that aid the drive financially. Already New York, Indiana, Pennsylvania, Michigan and Ohio have enacted the necessary legislation. It is in those states that the borer has done the most damage. The drive is being made with the prime purpose of preventing the movement of the pest into the corn belt.

The department will try to destroy, either by burning or burying deeply, every piece of corn stubble, every corn cob, and every corn-stalk in the infested district which may harbor the eggs or larvae of the insects, and while the local laws make it imperative for the farmers to aid the work in every way, the department will compensate those who "work overtime" at a stipulated rate per acre.

The task is herculean, but the officials of the Department of Agriculture are going at it with a firm determination to beat the borer before he gets ready to extend his operations.

GEORGIA CANE GROWERS ARE CO-OPERATING

Sales by the Cane Growers' Co-operative Association, Cairo, Ga., for the four years it has been operating, are reported as follows: 1922 crop, \$400,000; 1923, \$302,877; 1924, \$194,975; 1925, \$234,951. The association was formed in May, 1924, to market cane syrup co-operatively for about 1,500 growers. A subsidiary corporation, the Cane Growers' Canning and Warehousing Company, was created to process the syrup preparatory to marketing.

Cost of operating the marketing association for the 1925-26 season was 50,832, leaving \$188,968 available for distribution to growers. The canning association made a profit of \$974, which amount was transferred to the growers' association for distribution.

The consolidated balance sheets of the two enterprises show that the combined net worth of the two increased from \$25,825 in 1925 to \$30,256 in 1926.

SUMMER ACTIVITIES FOR UNIONS

No job that is suspended for half or more of each year will ever be done in very effective fashion. It may not be possible to maintain local meetings "as usual" during the summer months but unless some effort is made to establish some sort of a summer program our organization is certain to lose standing, prestige and value to its members. If the matter has not already been attended to it should be brought up in the next meeting of each Local, even though a called meeting is necessary for that purpose.

In many neighborhoods the Local has become such a well established part of the community life that regular meetings will be continued throughout the busiest seasons. And why not? The problems of organization, the necessities of agriculture and the selfishness of the exploiting interests continue unsolved, unsupplied and unmet without regard to the location of the seasons.

There should be at least one big Farmers Union Picnic in each county that has two or more Locals. This is a matter that should have the attention and the assistance and if possible should be under the supervision of a County Union. All the arrangements for such a picnic should be carefully planned and carried out by committees selected far enough in advance to assure the right sort of preparation and program.

Whatever the difficulty of meeting, be sure to do something during the summer. Any activity at all is a sign of life. A complete cessation of meetings looks too much like the near approach of organization and death.

Wars

And Rumors of Wars

Are more numerous and more disconcerting to lovers of peace than at any time since 1918. The Kansas City Times recently summarized the "world's sore spots" as follows:

China—Cantonese and Pekingese fight for mastery of the country; anti-foreign war causes foreigners to flee; the United States and other powers send warships and troops.

Mexico—Factions in more or less active revolt against President Calles await a chance to strike; war on Yaqui Indians goes on.

Nicaragua—Liberals fight Conservatives for the presidency; American marines are on duty; a British warship stand by to look after anti-aircraft safety.

South America—The Tacna-Arica dispute between Peru and Chile still is a danger spot; Chile has a factional fight on communists; anti-United States sentiment is strong.

Albania—Treaty with Italy effecting a virtual protectorate causes Jugo Slavia to make military preparations; a revolt is predicted soon against the president, Ahmed Zogu.

Syria—The French have not yet put down entirely the Druze rebellion.

Rumania—With King Ferdinand's health reported precarious, parties are forming for the exiled Carol and other claimants to the throne.

Poland—What is said to be the largest standing army in Europe is maintained under Jozef Pilsudski, president and dictator, with several boundary disputes unsettled.

Bessarabia—Ratification by Italy of treaty giving the province to Rumania has aroused wrath of Russia, its former master.

Philippines—Outbreaks of Moros from time to time.

Portugal—Revolt recently failed with loss of about 1,000 lives and much property destruction.

The Kansas City young man who was picked up by a red headed girl driving a Chrysler car and subsequently robbed of his money watch and faith in women is an awful example of the dangers that encompass the trusting and credulous young men of our great cities.

Free

Government is Having

Fairly rough sledding these days. Of course the fortunate few, comparatively speaking, who live in the United States and England or English dependencies, still enjoy a large measure of liberty. And of course there are a few other sports scattered about the world where folks enjoy freedom of some sort. On the other hand a surprisingly large number of nations either have never had political liberties or have surrendered their right of self government to enterprising dictators who have volunteered to assume all the risks and responsibilities of administration.

Mussolini is of course the world's best known dictator and on the whole gets by with the job a little more efficiently than the common run of such statesmen. Italy has virtually abrogated all constitutional forms and is as completely under the domination of a dictator as Rome ever was in the days of the most arrogant and tyrannical Caesars.

Then there are Spain, Poland, Turkey and Hungary each of which has permitted a dictator to assume all the responsibilities of governing. These countries for the most part have voluntarily accepted dictatorship. In the United States we are not without example of dictatorship. Chicago, for example is completely dominated by three or four gangs of bootleggers who are ruled by "Scar Face Charlie Cepione" the absolute and undisputed boss or dictator of the second city in the United States.

It now appears that the folks who thought that the best way for the United States too avoid mixing in the troubles of other countries was to keep out of the League of Nations and the World Court may have been mistaken.

America

Has Kept Out

Of the League of Nations but has not avoided all entanglements with international problems. Our soldiers, sailors and marines are very busy in several foreign countries. In China alone our activities include the following:

The United States government is closing its consulates in Sachwan and Hunan provinces and withdrawing its gunboats from the upper Yangtze following the practically complete evacuation of American citizens.

Six Americans remaining in Chin-

CO-OPERATIVE EGG MARKETING HAS BECOME BIG BUSINESS

Approximately 3,000,000 cases of eggs, worth slightly more than \$30,000,000, were marketed co-operatively in the United States in 1925 by farmers egg and poultry marketing associations. This figure, compiled by the United States Department of Agriculture, compares with 2,400,000 cases, worth \$22,000,000, handled co-operatively in 1924.

The department's estimates, are based on reports from about 60 active egg and poultry associations. These associations are located in 21 States. Their business is believed to comprise most of the egg marketing co-operatively in the country. A few associations failed to report the volume of their business to the department, but these are small concerns whose figures presumably would not greatly affect the total.

One of the California associations handled 752,070 cases of eggs last year. This was the largest quantity handled by any one co-operative concern. Two of the associations handled more than 500,000 cases each. The smallest volume of business reported by any one association for 1925 consisted of 885 cases of eggs,

which are marooned in the Standard Oil Company's offices with mobs outside, awaiting the destroyer Paul Jones.

All Americans except five American Catholic priests in the far interior were taken out of Swatow.

All Americans got out of Chefoo following a battle within the city between military and police.

The United States destroyer Preble is evacuating the Americans from Taichow.

Fifteen American men, fourteen women and sixteen children were cleared out of Wush and Changchow.

Seven American missionaries evacuated Kiangyin.

Twenty-five American missionaries reached Kiukiang from Nanchang.

Only 100 American men remain at Hankow out of the community of more than 1,000.

Ten American missionaries left Yangchow for Shanghai following the complete looting of the Baptist and other missions there.

All Americans evacuated Chungkiang for down river points.

The United States destroyer Noa arrived here from Nanking crowded with Americans, mostly missionaries.

Shark's skins may be utilized for shoe leather in the near future but of course this has no reference to the loan sharks now being threatened with slaughter by the legislature of Missouri.

Sapiro

Went on the Witness

Stand in Detroit the other day and not only told his own life story but stated the principles upon which cooperative marketing is founded and told the court about all the organizations which he has founded and served during the past 15 years. It took him several hours and was somewhat tiresome to the Ford lawyers. Senator Reed objected to the narrative going into the record but the judge ruled that it is all competent evidence.

Here are some of the high points of the testimony. "A co-operative marketing association is an organization by which the farmers get together by commodities to sell their products, through a central office, taking in as many growers of one product as can be reached geographically."

Associations organized on a locality basis rather than on the basis of a commodity handled have usually failed, he said. He described in detail how he evolved his plan, citing frequently the California Raisin Growers' Association, the California Walnut Growers, and others of the older California co-operatives as examples.

Sapiro told of the early troubles of the California co-operatives, including an instance when he said the raisin growers' association had agreed to pay growers 2 cents a pound and the price on the market at Fresno, Cal., went below that figure, causing heavy losses. This led to a revision of the agreement between growers and the association, eliminating the price guarantee.

Sapiro testified he studied the marketing laws of every state, selected the best parts of each, drew up a standard co-operative marketing act and it first was adopted by Texas. Later he appeared before other legislatures to bring about passage of the same or similar marketing acts. Sapiro said that "about forty" states now have adopted some form of his standard marketing plan.

Sapiro selected as an example of the difficulties of unorganized farmers the situation among California berry growers, who were described as at the mercy of commission men to whom they paid 15 per cent commission. The commission men controlled the situation, he said, by first getting a financial hold on the Japanese growers, and making prices to them the basis of all prices.

A Kansas City woman who was married only 11 days was given a divorce on account of cruelty, non-support and the absence of the husband from home. There charges may not hang together very well but it is perfectly clear that the arrangement was not one of those "company marriages" so eloquently advocated by Judge Lindsey of Denver.

Fees

Over State Schools

Will be a good deal higher for the next and probably for several succeeding school years. The whole matter is very sensibly discussed by the Kansas City Post in the following editorial:

handled by a Minnesota organization. The reports showed that the delivery of a large number of cases of eggs per member is more important in determining the total volume of the associations' business than a large membership.

In connection with its egg marketing studies, the department has made an attempt to find out what amount of poultry is handled co-operatively in the United States. There is less information available about poultry marketing than about egg marketing. However, the department says a total of 12,328,057 pounds of live poultry was handled last year by 31 co-operative associations. Sixteen associations handling dressed poultry reported the marketing of 4,090,510 pounds in 1925.

Leading states in the co-operative marketing of live poultry were as follows: Missouri, 9,871,453 pounds; Minnesota, 1,827,181 pounds; Wisconsin, 208,735 pounds.

CHECKED THEIR RELIGION

It used to be said of Americans going to Cuba that "they check their religion in Key West and call for it on the way home." This will perhaps be less true of them when they have a church of their own on the beautiful

Beginning next fall, enrollment fees at the University of Kansas will be increased more than 50 per cent. Students who are residents of Kansas will pay \$25 a semester instead of \$15 and non-residents will pay \$37 instead of \$22.50. Proportional increases will go into effect in the three normals schools and the Kansas State Agricultural college.

These changes, the board of regents announces, are to counterbalance the loss of funds from a revolving fund which will not be available next year despite constantly increasing demands on the facilities of the five state institutions. Under the circumstances, the increases seem to be unavoidable, but in one particular they did not go far enough. The enrollment fees for non-resident students should be higher.

The state schools exist primarily for the education of Kansas. As long as ample funds and facilities are available, it is all right to charge students from other states only a nominal fee, but when class rooms crowded and appropriations limited, the assessment of a heavy charge against the non-resident is an easy and just solution of the problem.

Of course, if this solution were adopted everywhere, Kansas who wanted to go to school in some other state would suffer. But that is the individual's problem. The duty of the state of Kansas in this respect is merely to provide education for Kansas in Kansas.

Under present conditions, state schools should impose upon non-resident students the status of one seeking to matriculate in a private or denominational institution. Until more funds are available, a fee of \$100 would not be too much.

In regard to our state higher schools the people must soon decide first whether they are to be free to all students and second whether they are to be free to citizens of Kansas only. Just why we should pay taxes to provide instruction for several hundred non-resident students is something that has never been satisfactorily explained to the people who dig up for that act of good fellowship.

Curtis

Need Fear No

Plots hatched out by certain eastern senators who do not like his style of leadership. Here is a short comment from the Kansas City Journal that is interesting reading for Kansas people:

Rumors are being heard that Senator Moses of New Hampshire, Reed of Pennsylvania and Bingham of Connecticut desire to depose Senator Curtis of Kansas as Republican senatorial floor leader and elevate one of their own number to that position. Their motive is said to be resentment over the Kansas' refusal in the recently ended session to support the filibuster led by Senator Bingham of Pennsylvania against the resolution to renew the authority of the primary and election investigation committee headed by Senator Reed of Missouri.

The most pertinent comment to make on that is that Senator Curtis was right about the filibuster. The latter was a piece of stubborn folly on both sides. It killed off important legislation that might otherwise have passed, and was bitterly criticized in every part of the country. The punishment Senator Curtis merely because he hurt the vanity of three colleagues while trying to serve the interests of the nation as a whole would be grossest kind of injustice.

Moreover, it would be the grossest kind of stupidity. There probably is not a man on the Republican side of the senate who can effect the closely knitted organization the party will require in the next session when it will be possible for two Republican senators to combine with this Democratic to defeat an administration measure. A Moses or a Reed or a Bingham could no more expect to succeed as floor leader under such conditions than a La Follette or a Frazier. An extremist of either type would be certain to make a mess of things and harm the chances of the party in 1928.

Senator Curtis is not a speech maker. He is an experienced diplomat who knows how to get the required number of votes and undo the harm that speech makers have created. Had it not been for his abilities in this respect, the Republicans probably would have fared ill in the last session, a fact which only those in close touch with the senate fully realize. He is exactly the kind of floor leader the Republican party needs in the senate during the next two years.

site selected for it on a hill in the residential section of Havana, overlooking the sea. Americans in Havana have pledged the Van Dyke American Committee \$75,000 toward a total fund of \$300,000, and the remainder will be raised in the United States.

Americans have always regarded their relationship with Cuba as a work of liberation and uplift. There is a strange inconsistency, therefore, in the fact that American philanthropy has thus far failed to endow any institutions in the island. American financial investments in Cuba now amount to more than \$1,500,000,000, and the business prowess of America is in evidence everywhere. But the church will be the first concrete portrayal of the nation's spiritual and idealistic side. It is thus a cause which merits the assistance of Americans everywhere, regardless of creeds or politics.

Like the American church in Paris and the Union church of the Canal Zone, the new Havana church will be a little sample of American altruism, set down in a sphere of growing world importance.

The best sort of "farm relief" comes from intelligence, energy and thrift.

The Country Woman

THE WORTH OF A SMILE
Oh do smile—its surely worth it
What's the use in feeling sad
In the future not so far off
You might often wish you had.

When you reach the age of forty
And for pensive you have frowned
It would take a giant to break it
To that habit you'll be bound.

Oh don't waste your time in frowning
When a smile will go so far
Oh the good it does is countless
To the souls in clayey mar.

Just a smile to those about you
You don't know the good 'twill do
Perhaps some day when you are sad
There will be a smile for you.

This is wisdom it's been tried, friends
When I was a downcast boy
Oh a smile—a God-sent blessing
How it filled my heart with joy.

Let us smile, it is our duty
May they come straight from the heart
When we reach the age of ninety
They from us will not depart.

By Miss Mae Allison, Route 6, St. John, Kansas.

A WEEKLY HINT FOR THE HOUSEWIFE

That the elaborately decorated dress is often in poor taste and that a simple hand towel will usually add the necessary distinction and charm is the statement of home economics extension specialists at South Dakota State College.

As proof of this statement they point out that the most expensive gowns from the exclusive shops are extreme in their simplicity. An excess of decoration on ready-to-wear garments usually indicates cheapness and a desire to hide inferior workmanship and quality.

The trimming used on a dress must look as though it belongs to the garment. Economical and attractive trimmings can be effective by using the same material as the garment itself. A list of self-trimmings suggested by the home economics extension specialists includes the following: Pippings, folds, bandings, cordings, shirring, tuckings, pleatings, pockets, bound buttonholes, buttons, ruffles and reversed hems.

Simple embroidery adds distinctiveness to a garment if the right colors and materials are used. The following stitches may be employed effectively: chain stitch, blanket stitch, outline stitch, herringbone or latch stitch, lazy daisy stitch, couching, French knots, and smocking.

Many dress accessories and hat ornaments such as beads and pendants may be made at little cost with sealing wax. Hand-made flowers in the form of berry clusters, leaves, apple spray, sweet peas, rose, or poppy are effective means of removing a dress from the ordinary class and placing it among the distinctive.

MILK, THE INDISPENSABLE FOOD FOR CHILDREN

1. The Nature of Milk as Food
Milk is said to be a perfect food. By this is meant that it contains all the essential elements, which if taken in sufficiently large amounts allow normal growth and symmetrical development. Health and even the maintenance of life itself may depend on the presence of certain indispensable constituents of diet.

The adequacy of a food or of a diet depends on its containing:
1. Enough of the right sort of material to build up and repair the tissues of the body. The chief body-building substance is called protein. Milk, cheese, meat, fish, and eggs furnish the most valuable food of protein. Because they are constituted most like the proteins that form the principal basis of the structure of the muscles and organs.

2. A variety of mineral substances which are needed in the growth, maintenance, and functioning of the parts of the body, such as the skeleton, lungs, thyroid gland, and muscles, and the blood and other body fluids.

3. An adequate amount of certain substances whose nature is not fully known but whose presence in the diet has been demonstrated to be necessary for health and growth in the lower animals and in man. These substances, known as vitamins or access-

ory diet factors, are indispensable elements in food, although sometimes they are present only in minute amounts.

4. Enough material to furnish the energy required by the body. Fat, starch, and sugar are the chief energy foods, and these are transformed in the body into energy for its activities and into body heat. A large part of the protein in food is used, even during the growth period, for energy processes.

5. Only substances that are not poisonous to the average individual and that will allow normal digestive processes.

In addition, to be properly digested and of the utmost nutritive value food should be of pleasing taste and of a consistency and appearance similar to other foods in customary use.

Clean milk fulfills all these requirements better than any other single article of food.

* Syndicated from a new report, "Milk the Indispensable Food for Children," by Dorothy Reed Mendenhall, M. D. Single copies will be sent free upon request by the Children's Bureau, at Washington, D. C. Ask for bureau publication No. 163.

THE MYSTERY OF SPRING

With arms to the sky outstretched
Cherry tree in blossoms clad
All winter long you've stood
Your rootlets in earth's bosom hid.
With arms to the sky upstretched
Silent and serene and brown and bare,
But now new life and promise bear,
Tell me how you knew 'twas time
To wake, to bud, to bloom again?
The answer bourne upon Spring's
breath.

Answered most of the queries that
life bequeathed,
"God spoke to us through Nature's
voice
Of sun and rain, of wind and warmth,
That challenged us to wake, to do
our best
Then leave to God in faith, the rest,"
Ethel Whitney.

APPLE MARMALADE

6 oranges
3 lemons
9 apples
9 cups sugar
9 cups water
Pare and slice apples and cover with lemon juice. Wash oranges and cut into thin slices. Slice lemon rind. Add sugar and water and let stand one hour. Cook slowly to boiling point; boil one hour or until the consistency of marmalade. Turn into sterilized glasses or jars and seal when cool.

TALKING AND RIDING

There are now 17,500,000 telephone operations in the United States. There are 22,001,393 automobiles registered in the Nation. It shows that those who ride in motor vehicles outnumber telephone subscribers by more than 4,500,000.

RESOLUTIONS OF SYMPATHY

Whereas, Our Heavenly Father has sent fit to take from our midst our Brother or Sister;
Be it resolved, that we the members of the bereaved family our heartfelt sympathy in this their hour of sorrow.
Be it further resolved, that a copy of these resolutions be sent to the Kansas Union Farmer for publication, one to the bereaved family and one spread on the minutes.

Committee
James Krellek
Frank Holecek
Carl P. Nienke.

RESOLUTIONS OF SYMPATHY

From Voda Local No. 742.
Whereas, God in his infinite Wisdom has seen fit to remove from our midst, our Brother J. L. Best;
Be it resolved, that we, the members of Voda Local extend to the bereaved family sincere and heartfelt sympathy in this their hour of sorrow.
Be it further resolved, that a copy be sent to the Kansas Union Farmer, and one be spread upon our Local minutes.
Alfred Rensmeyer,
Sec. Treas. Voda Local.

THE MEASURE OF A HEN IS BY THE EGGS

GOLD MEDAL EGG MASHES
Have been formulated especially to bring about maximum egg production.

Manufactured by Washburn Crosby Company
Sold thru FARMERS UNION JOBBING ASSOCIATION

5,000 WATCHES FREE

Look! 5,000 Genuine Stamford Watches given away free for advertising purposes. Regular \$10 cushion shape model, has 12 size, 16 year engraved case. Brand new extra thin design, fully jeweled. Wonderful timekeeper. Raised numerals on dial. Looks like \$20.00 model. Sent free and postpaid with every order received for a D'Arcy Fountain Pen. Its the famous black tipped red beauty. The pen with the 10 year guarantee, large solid gold point tipped in iridium. The smoothest writing pen—men's and women's model. In order to introduce this wonder fountain pen we offer a genuine Stamford watch free for advertising purposes. Hurry or you'll be too late. State if ladies or men's pen is wanted. On delivery of package pay postman only \$2. no more. Then if pleased send us the entire balance of \$2. in full payment, not a cent more—never. Pen and watch must please you one hundred per cent or we refund your money in full. Please enclose this advertisement with your request.

WE ASK NOTHING YOU PAY NOTHING

GLOBE SCIENTIFIC CO.
P. O. BOX 306, PITTSBURGH, PA.
Send me the pen and free watch in accordance with your special advertising offer described above.

FREE WATCH COUPON

Name _____
Address _____
City _____
State _____
Zip _____
☐ Check here if over 21 years of age.



5618. Girls' Dress
Cut in 4 Sizes: 6, 8, 10 and 12 years. A 10 year size requires 2 1/2 yards of 40 inch material, with 1/4 yard of contrasting material. 12 collar and belt of ribbon are desired, 2 1/2 yards 1 1/2 inch wide is required. Price 15c.

5778. Ladies' Dress
Cut in 7 Sizes: 34, 36, 38, 40, 42, 44 and 46 inches bust measure. A 38 inch size requires 1 1/2 yard of 36 inch lining, and 4 1/2 yards of material 40 inches wide together with 1/4 yard of contrasting material. The width of the skirt at the lower edge is 1 1/2 yard. Price 15c.

FASHION BOOK NOTICE

Send 12c in silver or stamps for our UP-TO-DATE SPRING & SUMMER 1927 BOOK OF FASHIONS, showing color plates, and containing 500 designs of Ladies', Misses' and Children's Fashions, a CONCISE and COMPREHENSIVE ARTICLE ON DRESSMAKING. ALSO SOME POINTS FOR THE NEEDLE (illustrating 30 of the various, simple stitches) all valuable hints to the home dressmaker. OR USE THE FOLLOWING NOTICE.
Send 12c in silver or stamps for our UP-TO-DATE SPRING & SUMMER 1927 BOOK OF FASHIONS. Pattern Dept., Kansas Union Farmer, Salina, Kansas, Box 48.

HOW SHE GOT RID OF RHEUMATISM

Knowing from terrible experience the suffering caused by rheumatism, Mrs. J. E. Hurst, who lives at 204 Davis Avenue, B. 14, Bloomington, Ill., is so thankful at having healed herself that she is anxious to tell all other sufferers just how to get rid of their torture by a simple way at home.
Mrs. Hurst has nothing to sell. Merely out of this notice, mail it to her with your own address, and she will gladly send you this valuable information entirely free. Write her at once before you forget.



The Measure of a Hen is by the Eggs

GOLD MEDAL EGG MASHES

Have been formulated especially to bring about maximum egg production.

Manufactured by Washburn Crosby Company
Sold thru FARMERS UNION JOBBING ASSOCIATION

KANSAS UNION FARMER WEEKLY EXCHANGE
If members of the Union have anything to Sell or Exchange, they should advertise 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

DOGS

FOR SALE Registered Grey hounds, cheap. C. A. Levin, 629 Highland, Salina, Kan.

FARMS

COLORADO FARMS—Ranches, Bargains, Selling out. Box 665, Kansas City, Mo.

HAY

FOR SALE—One car load Alfalfa Hay. Choice second and third cutting. Bright leafy and very best upland grown. \$15.00 on track, Hanover, Kans. Geo. L. Kuntz, Hanover, Kans.

LIVE STOCK

FOR SALE One registered Gurnsey Male Cal. W. Tucker, Richmond, Kansas.

PURE BRED GUERNSEY BULLS FOR SALE—One 14 months old; One 3 months old. Good individuals, take your choice for \$50.00. First check first served. Melvin Mayfield, Alton, Kans.

POULTRY AND EGGS

PORTER'S CHICKS WILL LAY—Leghorns, Rocks, Reds, Orpingtons, Wyandottes, Anconas, Minorcas, Langshans, Brahmas, Black Stars, Pure Bred Range, Postpaid. Live delivery guaranteed. Circular Free. Porter Chick Co., Winfield, Kansas.

MATHEIS QUALITY CHICKS. Heavy Leghorns, Black Stars, Pure Bred Range, Catalog Free. Matheis Farms, Box 112, Parsons, Kansas.

POULTRY

PURE STRAIN S. C. Buff leghorn Eggs. Post Paid. 100 \$5.00—250 \$10.00. Mrs. Jan. Dignan, Kelly, Kans.

FOR SALE—Buff Minorca Eggs \$5.00 per 100. Mrs. J. E. Hurst, Bloomington, Ill.

PURE BRED Single Comb White Leghorns Eggs for Hatching \$3.50 per 100. Katie Skelley, Delta, Kansas.

CO-OPERATIVE CHICKS COST LESS

Cooperation Does It
ALL FLOCKS STATE ACCREDITED
Famous Leghorns, Circular Free
White, Brown Buff Leghorns.....10c
Anconas, Heavy Assorted.....10c
Anconas, Heavy Assorted.....10c
Buff and White Orpingtons.....12c
Wyandottes, Minorcas, Langshans.....12c
Light
Prompt live delivery guaranteed, prepaid. CO-OPERATIVE HATCHERY, CHILLICOTHE, MO.

SEEDS AND PLANTS

STRAWBERRY Plants (Certified) The best grown; Senator Dunlap Klondike and Aroma; 200, \$1.50; 500, \$2.50; 1,000, \$4.50; progressive everbearing, \$1 per 100; all packed in damp moss and guaranteed to arrive in good live condition. Ideal Fruit Farm, Stillwell, Ok.

ALFALFA Seed—Frank Baum, Salina, Kansas.

WANTED—A car of Kaffir corn. Drexel Elevator and Merc. Co., Drexel, Mo.

FOR SALE—Pure German millet seed. \$1.45 per bu., sacks free. Noble Isaacson, Seaside, Kansas.

FROST PROOF Cabbage and Onion plants. Open field grown, strong, well-rooted from treated seeds. Cabbage, 100 to bundle, labeled with variety name, damp moss to roots. Jersey Wakefield, Charleston Wakefield, Succession, Copenhagen, Early and Late Flat Dutch, Onions, Prizetaker, Crystal Wax, and Yellow Bermuda. Parcel Post Prepaid, cabbage: 100, 50c; 200, 75c; 500, \$1.00; 1,000, \$1.25; 1,500, \$1.50; 2,000, \$1.75; 2,500, \$2.00; 3,000, \$2.25; 3,500, \$2.50; 4,000, \$2.75; 4,500, \$3.00; 5,000, \$3.25. Express Collect, 6,000 and over cabbage, \$1.00 thousand; onions, \$1.00 thousand. Full count. Prompt shipment. Safe arrival. Satisfaction guaranteed. Write for free seed and plant catalog. UNION PLANT COMPANY, Texarkana, Ark.

TOBACCO

GUARANTEED HOMESpun TOBACCO—Chewing, 5 lbs., \$1.00; 10, \$1.75; smoking, 10, \$1.50; PIPE FREE. Pay with order. UNITED FARMERS, Bardwell, Kentucky.

A shrunken woolen dress will not "cockle" if you get caught out in a shower. In shrinking wool dress goods springs, wash, wring, and wring, and pressing a little at a time, in order to keep edges straight. Take just one thickness at a time.

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

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Glazed or Unglazed
Permanence
Great Strength
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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. Print truthful, first hand news and information not found in other newspapers. NOTHING ELSE LIKE IT. Special trial subscription offer 10 weeks for valuable journal of Washington sent FREE and POSTPAID to every new subscriber. Send 10c in coin or stamps to THE NATIONAL FARM NEWS 215-217 G St. N. W. Dept. XX Washington, D. C.

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USE UNION WANT-ADS

We Can Save You Money

On Your Life Insurance

Life insurance mortality statistics show that farmers are preferred risks.

The only way farmers can get the benefit of this lower death rate in the form of cheaper insurance is by patronizing a company that writes policies for farmers only.

The only way they can get insurance at actual cost is by insuring in a co-operative company.

The FARMERS' UNION MUTUAL LIFE INSURANCE COMPANY insures only members of the Farmers Union and it is strictly co-operative, return everything above cost to its policyholders in the form of patronage dividends.

It has over \$7,000,000 of insurance in force, and over \$300,000 assets.

It is owned and controlled by its farmer policy holders.

Fill out and mail the coupon today and we will tell you about our "farmer life insurance at farmer cost" plan that will save you money.

FARMERS UNION MUTUAL LIFE INSURANCE COMPANY

706 Grand Ave. Des Moines, Iowa.

Farmers Union Mutual Life Insurance Co., 500 Royal Union Bldg., Des Moines, Iowa.

Gentlemen:—

You may send me details regarding your "farmer life insurance at farmer cost" plan, without any obligation on my part.

Name _____

Post Office _____

County _____

State _____

CHILD'S VOILE DRESS NO. 243

This is one of the newest and most pleasing styles in a child's dress, sizes 1, 2 and 3 years. The dress is made up complete even to button-holes, pearl buttons and daintily trimmed; and the fabric is exceptionally good quality and fast color voile. These dresses can be had in Hello, Blue and Maize with cuffs and collars trimmed with contrasting color, and with picot edge ribbon drawn at neck. This will make a dainty dress for the little Miss for the entire spring and summer. Sent postpaid to any address on receipt of only one dollar. Be sure to state number and size desired when ordering. Kansas Union Farmer, Box 46, Salina, Kansas.

PRODUCE DEPARTMENT

GUY WEBSTER

THE CO-OPERATIVE CREAMERY AT ORLEANS, NEB., SHOWS STEADY GROWTH IN VOLUME AND PROFITS

It is always interesting to learn what other people are doing and what success they have in meeting problems. We have just received a copy of "The Golden Stream" which is the year book issued by the Farmers Equity Co-operative Creamery Association at Orleans, Nebraska. Mr. Ole Hanson is manager of this creamery and editor of "The Golden Stream."

The visible proof of the growth of this co-operative creamery is shown in this table:

Year	Manufactured	Profit
1917	384,257	7,518.30 (loss)
1918	315,206	8,518.27
1919	929,055	19,365.55
1920	1,065,607	10,227.81
1921	1,267,733	29,001.83
1922	1,555,074	32,279.87
1923	1,533,041	25,548.97
1924	1,690,144	19,916.10
1925	2,172,180	55,753.31
1926	3,055,000	42,000.00

Mr. Hanson prints an address made before the American Institute of Co-operation at St. Paul, Minnesota, in June 1926. We use the following extract because it tells us in such plain terms where some of our legitimate profit is going:

"You may ask, do we always have a profit? We have been quite successful the past eight years. We have manufactured in that time 10,528,040 pounds of butter. Our total profit for that period has been \$200,611.71. In other words, we made an average profit of \$20,000.00 per million pounds of butter manufactured. Now then, let us turn back to the figures on butter made in the centralized creameries last year in the United States. Please multiply the 678,000,000 pounds by our humble profit of \$20,000.00 per million pounds and you will find the tidy sum of \$13,560,000.00 which the United States dairy farmers apparently donated as profits to privately owned creameries due to the fact they were largely unorganized and did not own their own butter manufacturing machinery."

And please don't forget now that I have only shown you the visible benefits of co-operation so far—for there is no question but what the fact that we as a co-operative society stimulate prices."

We have no quarrel with a privately owned creamery if it can process the cream and pay the farmer what his cream is worth on the basis of the finished product; but some of these creameries engage in practices which rob the farmer of the fair value of his cream. It is because these practices became so flagrant that the farmer had to do something to protect himself. Since we have learned that the farmer can process the cream just as economically as the private creamery and save the profits for himself, there is no reason why the farmer shouldn't do it.

This is a free country. We have generally accepted the policy of free competition in business. The competitive war between private creameries is waged at the expense of the farmer. It is high time for the farmers of Kansas to get in line with a co-operative plan and process their own cream and get their share of the \$13,560,000.00 which Mr. Hanson mentions.

As a matter of comparison, our creamery averaged a little better than \$21,000.00 net profit per million pounds of butter during the first year's operation and the indications are that the same rate will apply for this years operation, so we are safe

in assuming that the farmers who market through our creamery will get their proportion of the saving from co-operative marketing of cream.

HOW THE MANAGER CAN HELP

Mr. R. D. Samuelson, manager at Orleans, sends in a list of forty-two new members who signed contracts during the week of March 11 to 18. That is five more than doubling the membership in one week.

We are taking the liberty of quoting from a letter written by Mr. Francis which will show that one big reason for this record is named R. D. Samuelson. (Mr. Samuelson doesn't know anything about this letter and won't until he reads his paper.) Quoting Mr. Francis:

"Mr. Lippert did some good work in finishing up at Orleans. The total result at that point was due mostly to the good co-operative spirit prevailing there and the carefully planned campaign worked out by Mr. Samuelson."

Not only did Mr. Samuelson give us every assistance, even to feeding us chicken, but he had records and reports worked out for us so that we were supplied with information concerning each customer's delivery and saw to it that we had someone to ride with us each day.

If all managers would assist us like Mr. Samuelson and his board, we would easily accomplish 200 per cent greater results."

Mr. Blauer and Mrs. Nanninga also gave us excellent assistance. (Mr. Blauer and Mrs. Nanninga are the manager and station operator at Leonardville. We reported last week that the membership was more than doubled at Leonardville.)

We had an excellent meeting at Carmel Local, North of Miltonvale. The "pictures" are getting the attention of those who do not attend when we are showing in their territory, after hearing so much favorable discussion of the show, make it a point to drive several miles to see "Our Show" and are well pleased with the result. We are sure getting plenty of invitations to come and see a return engagement. A number have come out three times to see the same pictures."

We started out to show how a manager could help make the campaign in his territory a success but it seems that Francis has about covered the field.

We don't mean that the three men mentioned are the only managers who have done efficient work. There are a lot of others of whom the same thing could be said. It just happens that this letter was about the work at Leonardville and Orleans. As a matter of fact, we have frequently heard Mr. Francis, Mr. Augustine and Mr. Hatch comment on the uniformly high type of men they meet as managers and station operators.

Yet, we do hope the managers realize the responsibility of their position in relation to the whole co-operative field. The manager who is co-operative in preaching and in practice usually doesn't have much ground for complaint that his patrons are not co-operating. The reason he usually doesn't have ground for complaint is because we usually find a loyal group supporting a loyal manager.

state to state, has grown as the means of communication have been provided to serve its business and social needs.

This growth is strikingly shown by the extension of long distance telephone facilities. In 1925, for additions to the long distance telephone lines, there was expended \$37,000,000. In 1926, \$61,000,000. During 1927 and the three following years, extensions are planned on a still greater scale, including each year about two thousand miles of long distance cable. These millions will be expended on long distance telephone lines to meet the nation's growth and their use will help to further growth.

Such a community for speech by telephone has now become a reality, and the year-by-year growth in the number of long distance telephone calls shows how rapidly it is developing. This super-neighborhood, extending from town to town and

Communication for a Growing Nation

An Advertisement of the American Telephone and Telegraph Company

The first telephone call was made from one room to another in the same building. The first advance in telephony made possible conversations from one point to another in the same town or community. The dream of the founders of the Bell Telephone System, however, was that through it, all the separate communities might some day be interconnected to form a nation-wide community.

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