

Junior and Juvenile Department

ESTHER EKBLAD, Director

Junior Motto: "He Loves His Country Best Who Strives to Make It Best"

WASHINGTON, The brave, the wise, the good Supreme in war, in council and in peace. Valiant without ambition, discreet without fear, Confident without presumption...

Rural and Urban Youth Will Be on NBC Program

The Farmers Union NBC Broadcast on Saturday noon, February 22, will be one we can't afford to miss. This will be a time to forget all the things that often come in the way and get the family, our friends and neighbors around the radio...

All Hands Out for Legislation

The United States Congress is in session and the Farmers Union turns a part of its attention to legislation. Many are saying today that the Farmers Union has the best legislative program any farm organization has ever had...

Hold High the Torch

Enthusiastic Junior Leaders and Juniors returned to their homes after attending the Annual Stockholders meetings in Kansas City. The time spent in the city was an inspiration for all of us. Our thoughts turn again and again to the climax of the meetings...

The Junior Mission

The National Farmers Union has worked out a plan for a Junior Mission which will receive its first trial this year. During two months in the summer five teams of two boys each will go out into territory where the Farmers Union is in need of organizational workers...

With Your State Leader

In Kansas City Who says that the Farmers Union doesn't have talent? The Junior Association banquet and the Breakfast Discussion meeting were very much cheered this year with the musical entertainment of two Junior girls...

New Grain Bill Would Encourage Kansas Storage

In Past Grain Shipped Across State-Line to Avoid Property Tax Rate

The new grain tax bill, with the support of the Legislative Council and the Committee of Farm Organizations, is receiving much favorable consideration by the Kansas legislature. The following explanation of the bill is by Representative Cecil A. Smith, Moreland, of District No. 100.

The present statute has proven itself to be inadequate for a good many years. The Tax Commission on several occasions has experienced difficulty in placing the right interpretation on the statute in regard to the taxation of grain elevators...

It is a known fact that terminal elevators in general are not merchandisers of grain but are establishments which have storage and conditioning facilities for sale. In the past there has been considerable inequality in methods of taxation of this important phase of the grain industry...

Juveniles of State Headquarters Local, North Dakota, under direction of Alice Joyce, Education Service Secretary, show their completed project on "Banded With My Brother," Unit I. Although there were but two members of the class, both enjoyed the work.

Marriage licenses issued in Reno, Nev., last year totaled 18,913 compared with 2,314 divorce decrees.

At the "Education" Breakfast in Kansas City



Fifty persons attended the Educational Breakfast at the Phillips Hotel, Saturday morning, February 8. In the group were managers of Farmers Union cooperatives, members of Boards of Directors, Junior Leaders, Juniors, state Farmers Union officials, and representatives of FSA and also of the WPA Workers Service. Out of state guests included Roy Brewer, president of the Nebraska A. F. of L., Tom Cheek, president of the Oklahoma Farmers' Union, and James G. Patton, National Farmers Union president.

County Discussion Teams Jim Patton, National President, told of the county Farmers Union discussion teams that have been organized in his home state of Colorado. In each local the membership is divided into panel teams of three or four members. A topic such as farm legislation is given to each to prepare and present at a local meeting. The plan also includes an exchange of discussions among the locals of the county, and from the best discussions a county panel is selected for exchanges in surrounding counties.

Folk Dance Costumes A plan for Junior interest and publicity was introduced by Mrs. Helen Denney of the Jobbing Association. The Jobbing Association will give a gift of folk dance costumes to the State Junior Department if Juniors of various counties will organize folk dance teams to publicize Junior education in their own and neighboring counties. The costumes would add much novelty to the demonstrations.

Much of the discussion centered on the young farmer who could carry much more weight in those communities. Suggestions were brought out in the meeting for using the services of government agencies. The FSA is ready to lend their clients the needed funds to pay dues in some farm organization. The Farmers Union can be that organization.

Government loan wheat placed in storage with these elevators has according to our present statute been subject to the ad valorem tax rate at the point of residence of the holder of the warehouse receipt. Grain shippers beyond the borders of the state naturally escape property tax rates and were subject only to the intangible tax rate. Therefore, it was only natural that farmers in many instances, acting on the advice of their county agents, should seek the lower tangible tax rate and ship their grain beyond the borders of the state.

For More Grain on Farm Grain stored on the farms as of the taxing date of March 1, each year has been subject to the ad valorem tax rate. This has produced a tendency to get rid of large amounts of farm-stored grain, especially feeding grains, in order to escape the tax. This had a tendency to cause a distinct shortage of grain in drought years. A serious need has developed in Kansas to encourage farm storage of grain to equalize the tax burden. The proposal to exempt all grain in the state from the ad valorem tax and place it on an excise or bushelage tax basis is the outgrowth of these conditions.

It would eliminate the necessity of rapid marketing of grain before March 1, and would allow a farmer to hold grain for several years if he so desired to protect his livestock against drought. The proposed bushel tax would levy a half mill per bushel on all grain harvested in the state. It would also levy a half mill on each bushel of any flour mill on the entire number of bushels handled during the preceding twelve months. Thus it may be readily seen that the tax would be collected on the total amount of grain in some cases as many as four times while the grain is enroute to market. Thus spreading the tax over a wider base and each paying a small part. Furthermore, all grain shipped into the state from our surrounding states, either for milling purposes or to be reshipped to points further east, would be subject to the taxation.

A study of the situation will bring one fact readily to mind and that is the vastly increased distribution of the tax load as far as grain is concerned. There are no figures available as to the exact amount this tax would raise and it is equally difficult to get reliable figures as to the definite amount now raised by the ad valorem tax. It is however, the consensus of opinion of informed authorities that the total revenue raised under the excise tax would not vary greatly from the ad valorem tax figures.

It is not proposed to set up any new board or committee to make the change. Township and county assessors would still report the total number of bushels subject to the bushelage tax and it would be paid to the county treasurer just as the ad valorem tax is paid at present.

Are Several Advantages The present prospects for wheat is a very favorable one for a large crop next year. It may prove impossible for the storage elevators to handle any large proportion of another large crop of wheat and corn. Thus farm storage will become an absolute necessity. Such a method of taxation would be a distinct help to the Kansas farmer.

From the reasons given in this article and from the many changes that have taken place in farming and storage methods it is apparent that the present Legislature must deal with this problem in a sincere effort to save the public storage and flour milling business of the state. Also partially relieve the farmer of his already heavy tax burden. Money is being expended to bring new industry to Kansas and this is perhaps a very commendable effort. We must, however, be equally diligent to see to it that well established and necessary industries of the state are kept intact and in a healthy condition.

The consumer also has an interest in this bill. For the reason that the Government Loan Program is causing grains to be shipped several times to avoid the ad valorem tax, it makes an added expense upon the processing of the grain which the consumer must ultimately bear.

If this bill is passed and becomes a law, and if proper distribution of tax collected is made to the several communities, it should not take away any revenue now derived from the present tax on grain. The main features of this bill are to remedy the problems arising from the present loan program, and provide for a more equitable method of taxing grain.

Germany's great seaport Wilhelmshaven was built on land purchased from the Grand Duke of Oldenburg in 1853.

REFERENCES: Write to Congressmen in Washington for copies of the Farmers Union bills. The Income Certificate bill for wheat is H. R. 43; for rye, H. R. 41; for barley, H. R. 42; for hogs, H. R. 40; dairy products, H. R. 101; and the Farm Debt Adjustment act of 1941, H. R. 100. Refer to recent issues of the Kansas Union Farmer and the National Union Farmer.

RECENT Live Stock Sales

Of Farmers Union Live Stock Commission Company

Table with columns: Owner, County, No. Head, Avg. wt., Price. Lists various livestock sales including cattle, hogs, and sheep from different counties like Ottawa, Wabaunsee, and Osage.

Table with columns: Owner, County, No. Head, Avg. wt., Price. Lists light butchers and medium and heavy butchers from various counties.

Table with columns: Owner, County, No. Head, Avg. wt., Price. Lists feeder lights and pigs from various counties.

Table with columns: Owner, County, No. Head, Avg. wt., Price. Lists Kansas City lambs from various counties.

Table with columns: Owner, County, No. Head, Avg. wt., Price. Lists cull lambs and feeder lambs from various counties.

Table with columns: Owner, County, No. Head, Avg. wt., Price. Lists clipped lambs and hogs from various counties.

A GLOVE TO FIT PRICE Gloves that fit tight will not keep your hands very warm, and they won't wear very well. Tight gloves burst their seams, and hinder circulation. These that fit comfortably but not too snugly, however, but don't try it unless by feeling it," informs the Consumers' Counsel Division of the U. S. Department of Agriculture. "It should be soft and pliable, and should have a feeling of body when you squeeze it. These features are more important than thickness in judging leather quality. Look for seams finished on the outside, and wide enough so they won't pull out easily."

Price List of Vaccines and Serums

Table listing various vaccines and serums with prices. Includes items like Clear Concentrate Serum, Simultaneous Virus, Hemorrhagic Septicemia Bacterin, and others. Prices range from \$0.05 to \$1.50 per 100 cc.

