

these men were born, and they think it is all right.

Are the police and soldiers rich men like you, pa?

No, my son, most of them are poor working men like these in the brickyard.

Then, why do they help you instead of the other men?

Oh, because we hire and pay them to do as they are told, and they don't think of such foolish things as you do.

Well, I think you have managed it very nicely, to get men to fight for you to keep themselves poor,—but it would be awkward for you if they saw through the trick, wouldn't it, pa?

Oh, don't bother asking such silly questions.

Say, if you didn't own the brickyards and the clay, how would you get your living, pa?

I don't know; I suppose I would have to work. Would you make bricks, pa?

May be I would.

How would you like to make bricks for your board and clothes, and let the man who claimed the brickyard have everything else?

Nobody'd care how I liked it. Poor people must work for their living.

If these men had brickyards of their own, would they work for you, pa?

Not likely; they'd work for themselves, probably.

Isn't it lucky that that man claimed this land first and that you bought it?

Why?

If he hadn't, may be somebody else would have claimed it, and then may be one of those men would own it now, and then you'd have to work for your board and clothes.

May be you ought to be thankful to Providence for his goodness to you in giving you a father who can support you without working.

Should these men's little boys be thankful to Providence too, pa?

Well, I suppose they should.

What for, pa?

Because their fathers have regular work.

Is regular work a good thing, pa?

Of course it is, my son.

Then why don't you work, pa? Nobody could keep you from making bricks, could they?

No, but if I worked, there wouldn't be work for some other man. I don't want to keep men out of a job.

That's kind of you, pa. Do you think, if you were to wheel that man's barrow for half-an-hour, while he rested, that he would be mad about it?

Oh, nonsense; gentlemen don't wheel barrows.

What's gentlemen, pa?

Why, gentlemen—men who don't need to work—the upper class.

I thought there wasn't any upper class in this country. I heard a man say all men were equal.

The man who said it was a socialist, or anarchist, or something; or may be it was at election time, and he was trying to catch votes.

Say, pa, my Sunday-school teacher says we are all God's children. Is she a socialist, or anarchist, or is she trying to catch votes?

Oh, no; that's the right thing to say in Sunday-schools and churches.

Well, pa—honest, now—are these men God's children just as much as we are?

Why, yes, my son; to be sure they are.

Say, pa, do you remember when you bought those marbles for Jim and me, and I grabbed them all and made Jim give me his top before I'd let him play with them, and you called me a greedy little hog and gave me a licking?

Yes, my son, I remember.

Well, do you think you did right?

Certainly, my son; a parent does right to correct his children and keep them from acquiring bad principles. I bought the marbles for you both. Your brother had as much right to them as you.

Well, pa, if these men are God's children as much as you, then you and they are brothers; and if you make them give you all the bricks they make, so that you are rich, although you don't work, and they are no better off than slaves, although they work so hard,—just because you've grabbed the clay which was made for all of us,—isn't that treating your brother worse than I used Jim?

Oh, bother! Don't ask such stupid questions.

Say, pa, do you think God thinks you are a greedy little hog, and that he will punish you

for grabbing that clay?

Oh, don't talk so much. Here, Mary, put this troublesome child to bed—he makes me tired!

### Coming Events.

Feb. 1. Henry George Institute, Liberal Association Rooms, 56 George Square, Glasgow. "The Problem of the Unemployed."—Mr. John Cassels.

"8. "The Social Problem."—Mr. William Reid.

"15. "Merrie England" (a criticism).—Mr. John Paul.

"22. "Rights; what they are and what they are not."—Mr. M. Gass.

"25. Campsie Liberal and Single Tax Associations. Debate—"Will the Single Tax solve the Labour Problem?"—*Aff.* Mr. James Busby. *Neg.* Mr. G. M. Kaye.

### CAN THE TAX BE SHIFTED?

By Louis Post.

It is a common question, one of the commonest that occurs; and yet there is no question in political economy that is so well settled. It is the most elementary of propositions that the merchant would have no such power. In the chapter on "Taxation" in his "Principles of Political Economy," John Stuart Mill goes over the subject so thoroughly that Mr. George did not regard it as important to more than allude to the point when he wrote "Progress and Poverty."

Merchants do not charge higher or lower prices for goods because they pay a higher or a lower ground rent. The merchant of whom you speak and whose store lot is not worth more than probably £500 or at most £1,500, does not sell sugar any cheaper than does the grocer in New York whose store lot is worth £20,000. The merchant who pays an annual ground rent of £1,000 or more a year does not charge any higher price for his goods than a merchant who bought his store lot when lots were cheap, and paid, perhaps, not more than £1,000 for the fee, sells the same class and quality of goods. If he did he would be driven out of business. Is it not true that quality for quality and quantity for quantity, goods sell for about the same price everywhere. If there is any difference, they are higher where land is than where it is not. And yet different merchants pay different sums for their land. If land value entered into the price of goods, goods would vary in price according to the value of the land on which they were sold.

What relation then has land value to the price of goods? To the price of each article, none whatever. But in some locations it is easier to sell goods than in others. A given expenditure of capital and business energy in a populous district will sell more goods at a given price in an hour than the same expenditure in other places will sell in a week. Therefore, though the price and the profit of each sale will be the same or less in the good location than in the poor one, the aggregate receipts and the aggregate profits for a given time—a day, or a month, or a year—will be much greater. Therefore the merchant in the good location has an advantage which he can sell for money.

Other merchants would pay to buy him out. Whatever the value of this superior location may be is rent or land value, and it is this that the Single Tax would fall upon. Hence, when the merchant paid his Single Tax he would be merely turning over to the public the price of his advantage. He could not add that tax to the price of his goods then any more than he can now. He does not wait until he has to pay rent before he raises the price of his goods; he raises them as soon as the competition will allow him to. If he does not raise his prices now, it is because competition holds them down. Now, if all land values in his community were taxed, the idle land of his community would be thrown upon the market. That would tend to reduce the value of all land. And if the merchant attempts to get his land tax back on his customers in higher prices,

other merchants on the lands that were cheaper than his would undersell him, or merchants would take up the cheaper lands and do so. His land always competes with the cheaper land.

The reason that a merchant can collect back off his customers all the taxes he pays on his stock of goods, is that such a tax makes the supply of goods scarcer. He and all his competitors have to invest more labour and capital than before in handling a given supply of goods. This greater scarcity of goods enables the merchant to recover his tax from his customers. But the Single Tax, instead of making either goods or land scarcer, makes them both more plentiful. It makes the land more plentiful (in the market of course) by forcing those who are holding land idle to bring it into the market or into use, thus lowering the value of land; and it makes goods more plentiful by taking off the burden of taxation from them, thus lowering their value by the amount of the remitted tax. Pray, how can any merchant charge more for his goods in order to make up his land value tax, when both land and goods generally are lower in value? He would find his goods upon his hands if he attempted it. His customers would deal with more sensible merchants.

"The Great Spirit has told me that land is not to be made property. The earth is our mother."—*Black Hawk.*

"Whilst another man has no land, my title to mine, your title to yours, is at once vitiated."—*Ralph Waldo Emerson.*

"The earth is the common property of all men."—*Pope Gregory the Great.*

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