

service franchises. Consequently, for the most part the revenues of the city should be raised from sources of wealth which the city produces—the things that are enhanced in value by the city's existence.—*Kansas City (Mo.) Star.*

BOOK REVIEWS.

MICHAEL FLURSCHEIM'S NEW BOOK.*

Michael Flurscheim, the writer of this work, used to be called twenty years ago "the Henry George of Germany." But in spite of the earnestness and sincerity of its author, this work shows how widely they differ, both as to methods and principles. And if we wanted to be severe we might also indicate how loosely and with what small attention to accuracy of definition and precision of analysis the chain of reasoning is linked in Mr. Flurscheim's latest work. Furthermore, the ultimate goal of his economic teaching is by no means certain.

The book however is full of information. The writer is almost as widely read as was Mr. George himself. And now and then some of his facts are not badly co-related. But we do not think our readers would thank us for indicating in these pages all the objections Mr. F. finds to the doctrines of Progress and Poverty and the Single Tax. They are not unfamiliar to those who have read Mr. F's previous writings. Our readers would probably prefer reading them in the work itself. And for other reasons, and in many ways, it will amply repay perusal. As an intellectual exercise it will be found profitable. His ways are devious, but his meaning is for the most part clear. One will enjoy himself in the labyrinth. For the author is a delightful companion, if not always a reliable guide. And we have to thank him for a final and crushing rejoinder (pages 178-180) to a famous contention embodied in a simile which Carlyle thought a refutation of the

democratic theory of government and Huxley in turn borrowed from the Sage of Chelsea.

J. D. M.

We have received the report of the third annual Conference of the International Tax Association held at Louisville, Ky., last September. It is a volume of nearly four hundred pages, and contains the twenty papers read at the Conference. Lawson Purdy, Prof. E. R. A. Seligman and Allan Ripley Foote are among those whose addresses appear therein. Many of the papers are valuable in suggestion and nearly all notable for their knowledge of the incidence of particular forms of taxation. A. C. Pleydell, Edward L. Heydecker, and Wm. Ryan are the Committee on Publication.

A USEFUL BOOK.*

A sign of progress in economic knowledge is the appearance of books of this character which deal with the earth and its relation to man. These works do not convey any economic lesson save by indirection, but they do reveal the possibilities of the cultivation of the soil by every one—even those possessed of limited experience. Mr. Bolton Hall has contributed to the subject two or three volumes of undisputed value, and here is one which extends the same help to the child as Mr. Hall's books do to the adult.

And the underlying thought, the suggestion that informs this little volume, is illustrated by the opening sentence, which enforces what we said at the beginning, that a growing economic knowledge explains the increasing number of these books, and the extension of the principle of earth cultivation to our urban population: "Throughout the United States there is the anomalous condition of a country of large natural wealth and great possibilities on the one hand, and on the other the

*The Economic and Social Problem. By Michael Flurscheim. 277 pages. Price 25 cents. The Jefferson Publishing Company. Xenia, Ill.

*Children's Gardens. By Henry G. Parsons. 12 mo., profusely illustrated, 226 pages. Price \$1. Sturgis & Walton, N. Y. City.

masses of people struggling with poverty and its hardships."

There are other important economic lessons taught in this little volume: "Paymasters have calculated that a certain piece of work that a man will do in one day for \$1.00 he will do in one-half day for \$2.00 or in one-quarter day for \$4.00."

But of course this is not the main object of the work. Primarily its purpose is to teach children "to garden"—and very admirably is this done. The lessons are practical, and to children who are about to embark in farm gardening, this or some volume most nearly like it, seems to us an indispensable aid. The author is secretary and practical adviser of the International Children's School Farm League, and director of the department of School Gardens, New York University. He has planned many of the childrens' gardens now under successful cultivation.

Through the kindness of Chapman Wright (joint author of the pamphlet with Arthur Withy) we have received "Why Land Values Must be Taxed—100 Reasons." This pamphlet of 16 closely printed pages contains Reasons Nos. 1 to 25. Others will follow. Our American friends may obtain a copy on request by writing to Mr. Chapman Wright, Secretary Midland Land Values League, 20 Cannon St., Birmingham, Eng. It is not unsuited to our propaganda here, and large quantities may be had at special rates.

The Taxation of Land Values is a pamphlet issued by the Joseph Fels Fund of America, and is an admirable statement of our principles.

How to Become Your Own Landlord Without Cost, is the title of an effective Single Tax pamphlet written several years ago by F. Burgdorff, Cleveland Heights, Ohio, and favorably commented upon by Bolton Hall, Daniel Kiefer, and the SINGLE TAX REVIEW. Mr. Burgdorff has from three to four thousand of these remaining. These can be had free except the cost of

mailing, which is one cent a copy or seven cents for ten copies.

We acknowledge receipt of a pamphlet by Brand Whitlock, mayor of Toledo, "On the Enforcement of Law in Cities" which is in reply to a letter from representatives of the Federation of Churches. It is clearly and simply written and throws a great white light on many municipal problems. The popular mayor of Toledo strikes the keynote at the very beginning: "It is involuntary poverty, and its direct and indirect effects, that produce crime, and our duty is to make involuntary poverty impossible. To do this we must do away with monopoly and with privilege."

THE THEORY OF HUMAN PROGRESSION.

A very useful book is the abridgment of Patrick Edward Dove's Theory of Human Progression made by Miss Julia A. Kellogg. This work appeared in 1850 and as some of our readers know contains the complete philosophy of the Single Tax. It was the similarity of the idea on which was based the charge of plagiarism made against Mr. George, though the difference of treatment is quite as remarkable as the likeness which one work bears to the other.

We think readers of Mr. George will be pleased to have this abridgment, which work Miss Kellogg has performed with judgment and discretion, and that it is a book adapted to speculative minds who would not be so readily reached by propaganda literature of a different character.

It comprises 142 pages, is neatly printed and can be had for 25 cents from this office.

From an article a column and a half in length in the Cincinnati *Enquirer*, we learn of the appearance of a pamphlet in England written by one who signs himself "Lex Talionis" and prophecying an economic crisis in the United States. Briefly, this prediction is based upon our disregard of economic laws. Judging from the extract given, the writer exhibits an intelli-