

ANOTHER WORK TO BE COMMENDED.

We have received "Exercises in Elementary Economics," by Kenneth Duncan, Fellow of the Royal Economic Society and Associate Professor of Economics in Canton Christian College. The work has been prepared for the use of students in Chinese colleges. It is said to be supplementary to the author's "Essentials of Economics" (Shanghai, 1914.)

These exercises are entirely in the form of questions. The student is to supply the answers. Some of the questions, however, suggest a wide range of treatment:

"If we can never be sure of the permanency of the products and principles of our economic studies, what is the use of studying economics at all?"

And again on the same page: "Are you willing to give up any old or traditional ideas that you have held if you find that impartial analysis shows they are no longer tenable?"

The method of these exercises may be indicated by a few examples:

"Find out the main facts in the life of Henry George (See *Palgrave's Dictionary of Political Economy or Encyclopedia Britannica*, 11th ed.)

"Find out what you can of the extent of the Single Tax philosophy in China. (See Miller, *Single Tax Year Book*, Quinquennial, 1917.)

The extent and variety of the questions, the wealth of reference sources to which the student is directed, the absolute fairness of the grouping of these questions, as well as the reasonableness of their order and sequence, is creditable to Prof. Duncan's scholarship and his freedom from bias. The work and the method are to be commended, and we are wondering why they should be for the exclusive use of the more fortunate Celestials and denied to the students of American colleges. Is it because our economic authorities despair of "putting over" anything quite so "raw" as their customary pabulum on young men and women trained in the thought of Mencius and Confucius?

THE HEART OF THE WORLD.*

This interesting work of nearly one hundred pages is inspiring reading. The author has been the friend of many of the great men of history. On the first page he tells us, "I worshipped Mazzini, on whose knees I played in the hospitable house of Giovanni Nicotero in Naples."

We read on the same page: "I had been very active—in order to check the menacing invasion of the doctrines of Karl Marx and of the materialistic conception of history—in giving as much diffusion as possible to two books of typical American authors—*Progress and Poverty* by Henry George, and *Looking Backward* by Edward Bellamy. The last book was responsible, I am sorry to say, in helping to spread the cause of socialism much more than all the missionary work of Andrea Costa, and all the books and pamphlets of Marx, Engels, Lafargue, etc."

The Italian author of this book, who came to America twenty-five years ago, is an ardent American. The Heart of the World is Washington, D. C. Signor Gigliotti believes in the principles of nationality, but his sympathies for all peoples are so embracing as to take in all those who love liberty and would serve her. Indeed the work is in great part a defense of peoples and an indictment of governments. The author's heroes are those who have served the world, or who in serving their countries served best the world. Many of these, as we have hinted, our author has known personally: Mazzini, Kossuth, Cavour, Tolstoy.

He resents, as he may well do, the coupling of the name of Lenine with that of Tolstoy. On this point he says: "It has been said by several writers that Lenine is a follower of Tolstoy. Nothing is more erroneous, or rather outrageous. Who is Lenine? A Russian? A German? A Hebrew? A Christian? A man of education or talent, or a fool of genius? * * * There is not the slightest ideal or spiritual relationship between the author of Anna Karenina and the head of the Bolshevik revolution in Russia. Tolstoy is the only man of the nineteenth century and the beginning of the twentieth who resembles St. Francis of Assisi. Lenine is the man in Russia who has

many points in common with the worst leaders of the French Revolution."

He is bitter in condemnation of Marx for his treatment of Mazzini, whom the former called "an old idiot," though perhaps the prejudice of Marx for the great Italian Democrat is not hard to understand, since socialism and democracy are antithetical.

The author is a Single Taxer. We need not therefore be too critical of the following on page 69; "Single Tax will be the great remedy. By adopting Single Tax—which must be modified in industrial and commercial centers in order to properly solve new problems which escaped the great mind of Henry George—the legislator will secure a great and glorious era of farming prosperity."

There are many eloquent passages in this work, which we wish we had the space to quote. The author's wide scholarship, his acquaintance with many of the great dead among the prophets and regenerators of society, his familiarity with the literature of many languages, and his intense American spirit, combine to make this work one of the most unique and interesting of recent publications.

BOLTON HALL AT HIS BEST.*

This neat and attractive little volume is a new edition, and in some degree a revision of Mr. Hall's "Mastery of Grief." It is appropriate to what is in a sense the world's season of bereavement. There is throughout the work an inspiring and consoling philosophy for those to whom loss of relative or friend has come.

We are sorry, however, to see that Mr. Hall on page 127 calls a certain great work, "Human Personality," "heavy". He attributes the work to Sir Oliver Lodge. Profound it is, but not heavy. And it is not by Sir Oliver, but by Prof. Myers.

THE "MONETARY TIMES" OF TORONTO

The Jan. 3d issue of the *Monetary Times* of Toronto is a great issue, full of valuable statistical matter. Besides there are many valuable articles of another kind. On page 86 is a contribution by J. W. Bengough, "The Lion in the Path." On page 108 is a contribution by Prof. O. D. Skelton.

Prof Skelton says: "It must not be forgotten that heavy profits taxes hamper expansion, discourage initiative, and, if graduated, bear no proportion to the tax-bearing capacity of the individual shareholders of the companies taxed." Again he says: "As to special land taxes * * * they would properly fall to the provincial and local rather than to the federal treasury." Why? Australia did not think so.

CORRESPONDENCE

A GLANCE AT OUR OWN IMPERFECTIONS

EDITOR SINGLE TAX REVIEW:

Some of us have seen the "Gents' Valet Emporium" and its proprietor who stands, in baggy breeches and soup-stained waistcoat, "at your service"; most of us have seen the anaemic physician who prides himself, by virtue of his fewness of patients, upon keeping his clientele hale and hearty; and we all know, in the words of Harry Lauder, the "—lot o' folk as think they're awfu' nice; they're vera fond o' gie'ing ye a thing ye dinna want, espeshly what they caw' some good advice."

True to human nature, Single Taxers are so earnestly and energetically engaged in the popular pastime of propagating an economical and efficient method of managing public business, each faction following the dictates of its own free will and some contrariness, as to means, that the movement appears to be rapidly approaching the chaotic state now prevalent in all governments. We confess that we know how the governments of the world ought to be arranged, applied and maintained, and to this end we have evolved, and even experimented with, such efficacious procedures as "Single Tax," "Proportional Representation," "Woman Suffrage," "Initiative, Referendum and Recall," et cetera.

The limited success of our modern movements is due, apparently, more to the irresistibility of truth and justice than to businesslike

*Cor Mundi. The Heart of The World, by Nicola Gigliotti. Paper. 84 pp Price \$1. Author's Edition, Erie, Pa.

*The Halo of Grief, By Bolton Hall. 16mo., gilt top. 243 pp. Price \$1.25 Brentano, New York.

organization, pre-arranged methods and systematic procedure. Like the valet, we have neither time nor inclination to press our own "pants"; like the anaemic physician, we give our own constitution second consideration. We are always ready to give others advice they "dinna want."

Example appeals more strongly to the uneducated than does theoretical deduction and, as yet, we have no example in an all-inclusive, comprehensive Single Tax organization. On the contrary, we witness the obstinacy, unconcern, pacifism and militarism that is to be found in all forms of society, consequently we cannot claim to be more than ordinary human beings, no matter how much we inwardly congratulate ourselves upon our superior mentality. That some of us should be alarmed, contemptuous or disapproving of the means and methods of our remaining partners-in-principle is absurd and a mark of our narrowness. Dissension is one of the roots of the tree of knowledge and, as such, it has a value. There is nothing more monotonous and conducive to insanity than a continued sameness of opinion. When all the people of this world finally agree upon every consideration we shall, indeed, then have cause for alarm. Happily, there appears to be no hope for such condition.

Dissension has a value. Therefore, rather than run from it, let us run toward it if we can find room to so exercise ourselves. Let us capitalize these differences of opinion that are now creating factions in the midst of our movement. Give this condition a liberal dose of "proportional representation" and, if necessary, shake well before using. If we find that the militants are in a majority then let us manfully face the music, knowing that our pacifist minority shall be given every opportunity to emit its proportional squeal. A business-like organization, embodying as many of the idealistic forms of administration as are applicable to our purpose and which we are now so zealously trying to "wish" unto our nation, is the first essential. Although we are scattered throughout a nation of one hundred million souls, we can avail ourselves of the Australian ballot employed through the columns of committed periodicals. By this means we can determine and formulate, by vote, what-to-do-and-how-to-do-it. Having determined what-to-do, let us next fix upon the type of our party machine, whether it be an aggressive, progressive, political "tank" or a staid, stolid and simple windmill. With the type of machine determined upon we can then concentrate our fuel, hopes and efforts with greater certainty and satisfaction. Individual efforts can still be secured under individual rights, but party policies are best preserved and prosecuted through organization, and by an organized, united front only can we make even a dent upon the cocoa-nut skulls of society. Individual effort is always desirable, but concentrated energies render individual tasks easier, eliminate duplication of effort, inspire courage and resolution, breed efficiency and economy, and command attention and respect.

Fall River, Mass.

THOMAS N. ASHTON

C. F. HUNT REPLIES TO W. E. BROKAW.

EDITOR SINGLE TAX REVIEW:

W. E. Brokaw should give proof that I "ignore the fact that results contain natural resources as well as human work."

Mr. B. has invented a new political economy, which he supports by his mistakes. Exchanging results does not imply charging for natural resources, or would not under freedom of land.

Manufacturers do not mix different priced things, and, "counting the whole cost, determine the price of each article."

They ascertain cost to determine profit, not price. Articles "in vogue" or in great demand may be many times cost, and if a style changes, or supply increases, the price is put down in order to make sales; and may be sold at cost, or lower, according to the market.

If cost limits price, no protectionist would clamor for a tariff, nor take advantage of the limited supply caused by a tariff. He would religiously mark his goods at a pious and strictly just margin, and refuse more even if offered more by an excited market. No one thus fixes prices.

In any case the manufacturer would not strike an average of price to determine cost. He uses the cost price at the time he figures cost.

Thus, a miller may pay various prices for wheat; he will figure it all at the highest price; he takes advantage of the market, for the price may fall, and then he will need to reduce price.

Chicago, Ill.

C. F. HUNT

DOES NOT SEE IT AS A PRACTICAL QUESTION

EDITOR SINGLE TAX REVIEW:

It seems to me that the controversy over the question of "Free Trade" in the columns of the REVIEW is wasting much good paper and ink.

Reduced to its lowest terms and translated into English, the contention of the editor amounts to about this:

"The people of America and their industries are today subjected to two very heavy burdens:

First, tariff taxes;

Second, taxes on buildings, improvements and personal property.

We must not abolish the tariff taxes until we have got rid of the other tax burdens.

To do so would be disastrous."

Just why it would be disastrous the editor does not make very plain.

I confess I don't see the point. I am just stupid enough to think that the American people and their industries would be helped, no matter which burden they removed first.

It is my opinion, however, that they will first remove a part at least of the load of local and State taxes. The question is simpler, and more people can comprehend it.

St. Paul, Minn.

C. J. BUELL

REPLY

Mr. Buell is right and is willing to begin at the right end—i. e., by the removal of the burden of State and local taxation. But he differs with us in the very practical question we have raised. Tariff taxation is a protection to some industries and a burden to others. Every business man can settle the question for himself as to the class to which his own industry belongs. It is true of some industries that to retain internal fiscal burdens while subjecting them to the increased intensity of commercial rivalry by free trade, would spell disaster. There are some industries which, under free trade, and the taxation of land values would not, indeed ought not to survive. But we can never be sure what they are until their "struggle for existence" is made under conditions that secure equality of rivalry, and where domestic industries are not asked to enter the international trade arena handicapped by internal fiscal burdens such as we impose. Therefore, it is increasingly important that we recognize the sequence of the proposed steps toward the desired goal, which are in this order—Free Land, Free Trade, and Free Men.—EDITOR SINGLE TAX REVIEW.

ONE TO WHOM THE SINGLE TAX IS A MORAL PRINCIPLE

EDITOR SINGLE TAX REVIEW:

It is certainly a very great benefit to have a magazine which takes a clear adherence to a moral principle in thought, word and deed as its rule of action. The deplorable results of forsaking the moral principle in order to take short cuts to success have been illustrated many times in the Single Tax movement, the latest being an effort to return to the pussy-footing game in California. It is deplorable that all of those, who, without having their ideas conform to any particular standard, chose to call themselves Single Taxers, should be permitted to influence the movement so detrimentally.

Newark, N. J.

W. J. WALLACE

A REAL DIFFERENCE

EDITOR SINGLE TAX REVIEW:

In your issue of November-December under the title "The Fiscal Basis of Germany's War Indemnity," Mr. Leonard Tuttle is quoted as saying, "it would make no difference to the German workman or farmer whether he paid his rent to a German landlord or to the Allied governments." With all due respect to Mr. Tuttle, it would make a tremendous difference. If the workmen and farmers pay their rent to