

through bankruptcies last year than in the preceding year, and got back LESS on each dollar of their claims, according to an analysis of the Attorney General's report by the *Credit Monthly Magazine*.—*San Francisco News*, 1-21-1930.

16. American Railway Association announced for week ending Jan. 18, a decrease of 15,838 cars from the previous week, decrease of 84,508 from same week of 1929, and decrease of 37,330 cars from same week of 1928.—*San Francisco News*, 1-29-1930.

17. A decrease of \$5,000,000 in net profits during 1929 as compared with 1928, was shown in the annual stockholders' report of Montgomery Ward & Co., today.—*San Francisco News*, 1-27-1930.

18. Vancouver unemployed parade charged by mounted officers.—*San Francisco Chronicle*, 1-28-1930.

19. Chicago, Jan. 29. A score of persons injured here today when 10,000 men and women battled madly in a department store for 2,000 jobs.—*San Francisco Call-Bulletin*, 1-29-1930.

20. *Bank clearings* this week at all leading cities in the United States, as reported to Dun's Review, are 23.6% smaller than those of a year ago.—*San Francisco Examiner*, 2-2-1930.

21. There are nearly 40,000 "millionaires" in the United States today, according to statistics of income for 1928 issued by the Treasury Department. In 1927 taxes on INCOMES OF ONE MILLION OR MORE were paid by 290 persons, in 1928 by 496 persons.—*San Francisco News*, 2-3-1930.

N.B. Now, read No. 14 again.

22. Sixth Bank closes in North Carolina.—*San Francisco Examiner*, 2-6-1930.

23. Facing another year with the 1929 crop practically unmarketed and the 1928 crop still showing a hang-over in storage, hundreds of millions of dollars are at stake for the Canadian farmer in the battle for wheat sales on the world market.—*San Francisco Chronicle*, 2-8-1930.

GEORGE CARTWRIGHT.

A Remedy

THE author of "Progress and Poverty," however, is not content with mere analysis. He has envisaged a wrong, and offers a remedy consistent with the principles of a sound and unified political economy. He shows that land monopoly is the beginning of all poverty, and in the first chapter of Book V., in which he deals with the phenomenon of industrial depression, a flood of light is thrown upon the unemployment problem.

A fine tribute was paid to the author of "Progress and Poverty" by the late H. W. Massingham, who said that Henry George, in revealing that a land problem cries out for solution in town as well as in country, performed a signal service to humanity.

Labor Herald, London, Eng.

An Open Letter to Single Taxers

SINGLE TAXERS are dreaming and talking of an ideal economic system—dreaming of a kind of "celestial city"—while the enemy is carrying off the spoils of war. What Single Taxers are talking about is too remote from the day-to-day struggles of political life to mean much to the masses. We need to make our propaganda relate to current controversies. We can't stir the average man by a discussion of far-off and (to him) seemingly unrealizable and abstract ideals. We may be able to stir him—and stir him to really fight—if we plunge into some current controversy that appears to him "practical" and important, stress the relation to it of the principles that we believe to be fundamental, and so spread a knowledge of those principles through the general interest in the controversies to which they apply.

We should draw a lesson, too—but I fear most Single Taxers won't—from the history of the struggle over slavery. Certainly honor is due to those idealists who asserted, in season and out, that slavery was wrong and ought to be abolished. But general popular sentiment was probably influenced much more rapidly through the problem's entering practical politics in a fight over the further extension of slavery. After a generation of controversy over that question and not over the question of abolition, popular sentiment became greatly aroused, the evils of slavery were more and more heatedly discussed and the time was ripe for the organization of a great political party pledged, as a party, against (still only this) any further extension of slave territory. The end of the whole matter was abolition but the means of arousing the masses and making them sense the great underlying human issue involved was the insistence on a more moderate policy that seemed to them immediately practicable and thus interested them.

Into what controversies can we enter? Into all political struggles in which one side calls for relieving "real estate" and, therefore, land, of taxes and putting the burden anywhere else. At every turn we can point out what calamitous results must tend to follow:—congestion, high rents, high salable value of land, tenancy (or acquisition of land ownership only through heavy mortgage indebtedness followed, often, by bankruptcy and foreclosure), and the using of funds secured from taxes other than on land in such a way as to add to the value of the land of some owners and thus gain them a special privilege income at the expense of the public. If we cannot, as yet, interest the masses in the "Single Tax" as such, we may at least be able to interest them in the evil results of taking taxes off of land and putting the burden elsewhere. As understanding spreads we may often hold a balance of power and be able to say: "No, you shall not take taxes off of land and, if you want us to help take them off of improvements, you can get sup-

port from us only by conceding *some* increase in the tax on land values."

But now, while Single Taxers are living in a fools paradise of hope, the forces of reaction are putting a larger and larger proportion of the burden elsewhere than on land. *Many* states have already *abolished absolutely the tax on property so far as purely state revenue is concerned*, and state funds secured from other sources are being shared with local communities *so that real estate may be "relieved."* The first great battle *may* come when we demand that this *removal of taxes from land absolutely cease*. It is *high time* for this demand. If we make it, and give our reasons effectively, we shall be preparing the minds of men for the next step. But we *must stop this swing backward* or our case will be well-nigh hopeless.

Many men who have no real understanding of Single Tax, and who think themselves opposed to it, are nevertheless opposed also to the new taxes being substituted for taxes on real estate. *They are anxious to find weapons* for the fight and will often use some of our arguments, if we put these arguments into their thinking, without necessarily seeing to what these arguments may ultimately lead. Thus we *greatly multiply* our effective army. Sometimes our allies will be the people in a specific line or lines of business,—like the druggists when soft drinks taxes are proposed, or the moving picture people when it is proposed to tax the movies. Sometimes they will be city professional and business interests who fear that increasing state income taxes to relieve land will unduly burden them. Whoever they are, it is for us to welcome, aid and use them, while also continuing our own positive propaganda, until, by these processes of education, we have spread an understanding and appreciation of the land problem far beyond our little group of idealists. Then will the time be ripe for some inspiring leader to focus in a challenging demand for reform the growing sentiment, and win a victory which may appear dramatic and sudden but to which all those will have contributed who, in a more disheartening period, constantly fought the propaganda of "tax relief for real estate."

HARRY GUNNISON BROWN.

THE taxation of the site value, if it could replace the whole of the rates on building, would entirely sweep away this obstacle to the builder's enterprise. So far as it is used to diminish the rates on building it diminishes the obstacle. For many years we have maintained that the greatest and simplest reform in housing would be simply to lower if not to sweep away the tax on building.

Manchester Guardian.

IT is unendurable, that great increments, great additions, that have not been earned by those to whom they accrue, and have been formed by the industry of others, should be absorbed by people who have not contributed to that increase.—JOHN MORLEY.

The Wage Problem Solved

UNDER our present system no man can determine what is an honest wage. In labor disputes invariably the employee feels that he should have more (in which he is always right) while the employer as invariably feels (and generally rightly) that he cannot afford to pay more. To pay more would, as a rule, mean bankruptcy. Though both are right in their feeling, neither labor nor capital gets what is its due and yet neither knows why.

It is all a matter of feeling, of sentiment, of negotiation and compromise—get as much and pay as little as you can. Well disposed though both sides may be, they know no way out of the dilemma. Hence the ceaseless strife between even the best disposed employers and employees.

Can we arrive at the equities of their seemingly unsolvable wage problem?

It is axiomatic that a man earns and owns what he produces and should receive and possess that production, or its equivalent, as his own. What each man produces is his true (economic) wage. There should be and is a way to determine that product. Robinson Crusoe received his true wage—there was no one to interfere. Friday when Crusoe came was not allowed to work for himself, nor even to work for and receive his full wage. On the other hand a relationship was established by which Friday received a mere subsistence and Crusoe appropriated the remainder of his wage. There was no attempt to determine Friday's true wage which was so merged into that of Crusoe's that such a determination probably could not have been made.

Suppose one hundred families were to arrive on a previously uninhabited island, a la Crusoe; each family sets up for itself with perfect freedom to occupy a site for that purpose without purchase. Each family gets the result of its own effort—its wage. Results to individuals will vary with industry and efficiency. Later arrivals will choose adjacent sites and do likewise till the capacity of the island is exhausted. If one with executive capacity, (an entrepreneur) so organizes and directs a group that increased production results, all that remains after the others have received their true wage, will accrue to the executive and be his wage, though it be many fold the wage of the ordinary worker. He has done just what each of the others has done—created what otherwise would not have been. He makes no profit at the expense of the others, each of whom gets all he earns. If the total earnings under the direction of the executive do not exceed those of the members of the group working separately, then the executive earns nothing and should receive nothing. It is assumed of course that capital receives its economic share in the distribution of earnings. Here then is a natural and equitable distribution of wealth.

What if ten men in the above group were to say to the others and enforce it, "You are slaves," or (which is the