

are paid. Pure Communism only would abolish it. Co-operation, in which all might share in accordance with their contribution to the general fund, would be a modification, but no vital change in the wage system. The thing to strive for is not the abolition of the wage system, but a condition in which every one shall receive his real wages. Nor is there any real economic distinction between making things for wages and making things for use, or "on account of the usefulness of things themselves," as Mr. Crosby seems to indicate.

But these are small blemishes. This is not a politico-economic work. It is a plea for a higher co-operation but a co-operation under freedom. In this higher co-operation, no doubt, a finer spirit will mitigate those sordid features which offended Mr. Crosby in the wage system. Men, in ever larger numbers in those times, will produce for beauty. Forms and habits of production will everywhere undergo a change. The ugliness of modern production and the greater ugliness of modern distribution will alike disappear.

No one who has read the other valuable works that Mr. Crosby wrote can afford not to read this, in some sense the ripest fruit of his economic observation, and that splendid spiritual manhood which informed his lightest written word.

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#### LIFE OF JERRY SIMPSON.

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This is the life story of Jerry Simpson, told by Annie L. Diggs, in a language and style that has the flavor of Kansas. There are tributes from his friends, Tom L. Johnson, Wm. J. Bryan, Louis F. Post, Mrs. Jennie L. Munroe and others, and there are a few half-tone portraits.

Jerry Simpson was no ordinary man. But the secret of that power which enabled him to rise from obscurity to prominence in the national councils resided not alone in a sense of humor which enabled him to successfully encounter such polished wits of the House as Tom Reed, but in a sense of justice which urged him in the pursuit of truth, and compelled him to the passion-

ate espousal of convictions when his mind was at last convinced.

He was one of the first rebels of Kansas in that day when from farm and cattle range men with bronzed, set faces met in many a populist gathering to consider their wrongs, and to strike at their economic oppressors. That they struck blindly, ignorantly, explains the impotency of that revolt, for impotent it was for the most part. But Jerry Simpson was not deceived. He had been converted to the doctrines of Progress and Poverty, and that philosophy had clarified his mind. Its fundamental philosophy he had made his own, and he taught it in his homely phraseology that was understood by his fellow "plow handlers," as he termed them. It is true that in his campaign for Congress the opposition stigmatized him as an ignoramus. But that he emphatically was not. He was acquainted with much of the world's best literature. And that he was able to hold his own with finished orators and experienced stump speakers was early demonstrated in a series of debates with his opponent in his first campaign for Congress against Colonel Hallowell, a polished orator and a college bred man, and later with his second opponent for the same office, Chester I. Long, who afterwards became United States Senator. Governor Hoch said of him, "On the stump he was almost irresistible.

This was the man who knew our philosophy and taught it. He talked to the whole nation, for he was recognized for what he was—the homespun type risen through trial and tribulation to true greatness—that greatness that labors and suffers for man and finds happiness in that high service.

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#### REPORT OF THE INTERNATIONAL TAX CONFERENCE.

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From the International Tax Association with headquarters at Columbus, Ohio, we have received the report of the second International Conference held at Toronto, on October 6-9, of last year. This report is contained in an 8 vo. volume of 636 pages,

The object of the International Tax Association is to bring together students and teachers of the theories of taxation, and to invite the co-operation of tax administrators to state such practical difficulties as they have encountered and such as they have overcome. Finally, out of the fruits of these general conferences and the work of the association, to evolve remedies that will do away with evils inherent in the present system.

Thus the addresses gathered together in this volume are from legislators, educators, members of tax commissions, and tax officials, as well as from students more or less widely known by their writings on the subject of taxation.

It is true that there is not a great deal that is fundamental in these addresses, but there are many valuable hints and suggestions, and there is everywhere a tendency to go forward. The absence of fundamental treatment is illustrated in the speeches on the taxation of franchises by Milo R. Maltbie and others, and the discussion following. It was then our Single Tax friend, W. A. Douglass, of Toronto, waxing impatient, closed the debate in these words:

"I would like to ask one little question. I have seen some railroad accidents. I have seen some scrap heaps. I have seen a new locomotive worth \$10,000 or \$25,000, and in a few years it is not worth five cents. I have seen the trains split up and used for firewood because they were worn out. The road itself has a certain value that you cannot burn out, that you cannot destroy by accident. There is a peculiar value; it strikes me that the value of that franchise is represented in the value of that road. I have not heard one word about that. It seems to me when we come to the assessment that we must recognize the difference. I suggest this subject for discussion before this or the next conference."

J. D. M.

An admirable article by Prof. E. W. Grabill fills nearly four columns of a recent issue of *Plain Talk*, Vermillion, South Dakota.

### THE TRAGEDY OF MAN.

"The Tragedy of Man" is a dramatic poem translated by William N. Loew, from the Hungarian of Madach. It is one of the great poetical dramas of Hungary, and treats of the subject which, with variation, served Goethe, Calderon, Marlowe, Milton, and Bailey. The introduction by the translator is extravagant in its claims, but serves to introduce to the reader a little known poet in a little known tongue, who undoubtedly possessed genius of a high order. We may know this to be true even from the present translation in which it would be gross flattery to discover poetry to justify the admiration of the translator. But there are many lines of great rhetorical strength, and seldom does the performance fall below a very fair standard of metrical workmanship. More than this, however, cannot be said.

One portion of the drama is devoted to the description of a socialistic State—and its failure. If this were intended by the Hungarian poet as an argument against socialism it is manifestly only against a peculiar kind which is all embracing in its regulation—and such as is nowhere nowadays even suggested.

It is a sombre drama, and, in the original, doubtless possessed of genius and power. The publisher of this translation—the first in English—is the Arcadia Press, of this city.

J. D. M.

We have received from the Baker and Taylor Company, New York, Lincoln the Citizen and Lincoln the President (2 vol, 12 mo., cloth, price \$2.50 per set) by Henry C. Whitney, edited by Marion Mills Miller. Dr. Miller's name has appeared all too infrequently of late in the records of Single Tax activities, in which as speaker, and teacher and writer he was once active. Nevertheless we are glad to know that he is still busy in the book world, for which his talents and university attainments so admirably fit him.

This work is an intimate life of Lincoln, Mr. Whitney having been associated for a number of years with the Great Emancipator.