

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 Flurschheim, 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. Flurschheim'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

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

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 anomolous condition of a country of large natural wealth and great possibilities on the one hand, and on the other the

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