

gets his recreation," is infinitely less imperative than to get off his back, the workingman might be in better form himself to make his home cleaner and brighter and to get his own recreation. The sympathy of the beneficiaries of privilege for the sufferings of its victims is not unlike the sorrow of the—

considerate crocodile
Which lived on the banks of the river Nile.
He lifted his eyes with a look of woe
While his tears ran down to the stream below.
"I am mourning," said he, "the unhappy fate
Of the dear little fish which I just now ate."

Mr. Lyman J. Gage, secretary of the treasury in McKinley's cabinet, has made a discovery in economics. He has discovered that land, labor and capital have in themselves no wealth-producing power, but must be supplemented by "ability"! It would be interesting to know what Mr. Gage imagines "labor" to be, since he finds it necessary to introduce "ability" as a fourth factor in production. He is not a man given to piling up words needlessly. Yet the term "labor" comprises all that he intends to imply by "ability." It is probable that what he means by "ability," is not ability in itself, for all grades of labor—even the lowest grade of the unskilled—must possess the ability to accomplish what it labors to do; he probably means organizing and managing ability. But this form of ability falls into the general category of "labor." It is only when subdivisions are necessary or convenient that it is proper to distinguish "managing labor," "organizing labor," or skilled labor" of any kind from labor commonly called unskilled. As a productive force all labor is one force, whatever its variety of expression, from coal bearer to engineer and thence to captain of industry; just as, on the other hand, all land is, as a productive opportunity, one opportunity, whatever its variety, from hard scrabble farming land to city building land that sells at the rate of ten millions the acre. In the language of the man in the street Mr. Gage "has another guess coming." If he makes that guess out of the ability of his own head, and

the richness of his own experience as a man of affairs, instead of tangling his thought in the fancies of some economic word-builder who puts forth a different name as a different thing, Mr. Gage's last guess will doubtless be very much better than his first.

LAND VALUE IN FARMS.

A gratifying degree of interest has been manifested in the striking fact brought out by the recently published assessments in New York city under the new law which requires the placing in separate columns of the land valuation and the total valuation respectively of each parcel. The public journals have commented on the stupendous and almost inconceivable value attaching to land on Manhattan island, and rural land owners have been forcibly impressed that from the standpoint of land value their farms, with all their vast and conspicuous areas, really cut but a very insignificant figure.

One idea which has frequently found expression, particularly in oral discussions, is to the effect that these enormous taxable values in mere sites ought to be in a sense and to an extent public property. It is hardly to be doubted that as other cities come to adopt the separate assessment plan, as in the interest of equity and good policy they are bound to do, the minds of thoughtful men will turn more and more to the land values thus brought to light as a basis for special assessments in case of such public improvements as cannot be claimed to be of perceptible benefit, pecuniarily or otherwise, to the tenant farmer for instance, or the day laborer.

It has generally been assumed that land-owning farmers, of whom the writer is one, would stand firmly in the way of singling out land value as a subject for special taxation. This assumption clearly involves the further assumption that land value taxation would injure the farmer, and must stand or fall with it. No considerable class of men, we may claim without undue arrogance, have a better capacity or better opportunities for finding out facts that concern their pecuniary interests than we have. We are

coming to be pretty well organized in most of the States, and we have free mail delivery to a considerable extent. A number of facts may be cited to show that up-to-date views even on taxation have been making considerable progress among us. The doctrine that "all property should bear its just burden of taxation,"—that is, should go on the tax list,—though not yet obsolete, is by no means so conspicuous as it formerly was in our Grange resolutions and official utterances. The "listing system," once so popular where it had not been tried, is now seldom asked for, and few among us are so unwary as to speak publicly in its praise. We feel a growing suspicion that our mortgage tax, while a monumental failure as a revenue raiser, is too much of a success as a raiser of interest rates on farm mortgages. And we yield to none in the loudness and vigor of our objections when our assessments are increased by reason of new or newly painted houses and barns.

Finally and seriously, we feel that rural production and consumption figure largely among the causes which give rise to the enormous taxable site values of populous centers; and while we fully appreciate the fact that much is being done for our pacification in the way of school and highway appropriations, public instruction in agricultural science and the like, we believe that we have, notwithstanding, a right to desire and to seek by all proper means a still more just distribution of the burdens and benefits of public expenditure between city and country. And as we come to more fully realize the impracticability of reaching by taxation the vast personal possessions, tangible and intangible, held in cities, our attention is hopefully attracted to comparative real estate values and assessments. The notorious undervaluation of unimproved lands in cities and suburbs, and even in our neighboring villages, is a matter of discussion among us, and the subject of proportionate land values in urban and rural communities possesses a growing interest.

In view of the above and other considerations the United States Department of Agriculture began