

to keep the kids from freezin' to death; so I know what I'm takin' about. This high price corn aint doin' the fellers that did the work o' raisin' it so much good as you might think. Taft didn't make corn high, an' Bryan wouldn't have made it low. Corn is scarce. Two bad seasons made it scarce, an' scarcity of anything always makes high prices. That's one thing to observe and remember. Another is that plenty of money (no matter what kind) makes high prices. So, we've got a little shortage of corn an' we've got plenty of money. It don't look to me exactly like sound money, but it circulates and it will buy things. These two things have made high prices for corn and lots of other things; but the fellers that farms the farms and raises the corn aint likely to become millionaires right off. Most of the corn raisers are tenants. High priced corn and things makes high rents so that the fellers that stand around an' look at the corn raisers and receipt for the rents are the ones that get the benefit of the high prices. They are hoardin' the corn, an' the people that want it to feed their cattle an' hogs an' to use for other things, are economizin' to beat the band, an' the benevolent speculators on the Board of Trade are prayin' night an' day for another short crop.

"I don't know which I like the best, the benevolent speculators or the economical statesmen. You may not have noticed, Jim, the wonderful and contradictory things the economical statesmen are going to do for us. In the first place they are goin' to economize by increasin' the appropriations. Then they are goin' to get more revenue without makin' the people pay a cent more than they do now. Looks like an easy job, don't it? Then they are goin' to put a tax of a dollar a barrel on beer. The brewers will pay that of course without kickin' a bit. The saloon men won't raise the bottom of the beer glass a little bit. The beer drinker will git just as much beer for his nickel as he ever did. It's the easiest thing in statesmanship ever mentioned. Then they are goin' to give us a 5 cent tax on our coffee. Of course that won't make us pay any more for our coffee. The foreigner will pay it as he does most of our other taxes now. Then they will take off a dollar on the lumber tariff, and to help the foreigner out they will recoup the revenue by a stamp tax on bank checks and notes and sales of produce and live stock and some other things. Of course the foreigner will pay this tax, but then it will take a long time to find it out, an' in the meantime the ignorant may express dissatisfaction.

"Then they are goin' to make a cut in the tariff on steel and iron products, an' help the producers of live stock by givin' them free hides an' a cut in the wool tariff. Of course it bein' well known that the beef raisers an' the wool growers are all millionaires an' are foundin' libraries an' universities, we needn't feel much sympathy for 'em."

"Well, it would have been a lot worse if Bryan had been elected," said the grain dealer. "They wouldn't have been any business at all."

"You never mind about Bryan," replied Old Tom. "Give me the money for that corn. I'll go over to the store and drop 25 cents into the sugar trust slot. We need ten pound o' sugar for sweetenin' at our house. While I'm gone you jest watch the brains o' the economical statesmen a workin'."

GEORGE V. WELLS.

BOOKS

THE CHRISTIANITY OF SOCIALISM.

They Must; or, God and the Social Democracy. A Frank Word to Christian Men and Women. By Hermann Kutter, Minister of the New Minister in Zurich. American editor, Rufus W. Weeks. Published by the Co-operative Printing Company, 5623 Drexel ave., Chicago. Price \$1.

This thrilling sermon, reviewed in its original German three years ago in these columns by Gustav Buescher (vol. viii, p. 719), has been translated into English under the patronage of over 400 subscribers for copies, among whom appear such familiar names as George Foster Peabody, the Rev. E. E. Carr, the Rev. J. O. Bentall, Eugene V. Debs, the Rev. W. de Ronden-Pos, the Rev. Walter H. McPherson, C. E. Obenchain, W. J. Ghent, Rose Pastor Stokes, J. G. Phelps Stokes, and Edwin A. Brenholtz. Mr. Buescher did not exaggerate when he said of this book in the original, that it was "written in earnest," because "the author had something to say that did not permit him to remain silent," and "was burning with a holy wrath against injustice." The English translation, which appears to have been made in the spirit of the original, is full of fire.

Yet the book is no mere thundergust of rhetoric. It maintains its theme with reason as well as eloquence; and its theme is that the modern form of Christianity is social democracy—not the Socialist party in politics, although that gives it the most imposing expression, but the idea of social justice.

From the American editor's preface we learn that Hermann Kutter is of German ancestry, about 45 years of age, an orthodox Protestant, and a Swiss pastor. He preached to a small congregation in Berne until 1898, when he was elected to his present pastorate by one of the congregations of Zurich. His term expiring in 1904, he was reelected against opposition and by an overwhelming majority; but not by his co-religionists. Most of these had left the congregation, and those that remained voted against him. Their places had been more than taken, however, by "the lower classes," who flocked to his church in great num-

bers. This little revolution was the result of his candid preaching during the preceding six years. While remaining intensely orthodox, he had boldly declared from his pulpit again and again, as he continues to do, that the churches are essentially opposed to the Christian gospel.

Not in conventional Christianity, therefore, does Pastor Kutter find a living faith in the living God, but in social democracy, even among those who deny God in terms, for they keep their hearts open to truth. He may be regarded as representing the ideal or spiritual aspect of the great socialistic tendencies of our time.

The significance of the book's title, "They Must," is that they who, though they deny God with their lips, cherish his truth in their hearts and serve it in their lives, are of God's people, even as they who, though they acknowledge God with their lips, deny him in their hearts and lives, are not of his people. The former carry in their hearts a great irresistible *must*.

Referring to the Socialist party, this preacher asks: If it "declares war on all religion, shall we, in the light of the teaching of the past, see in this only a sign of godlessness? Nay, do we not see rather that God and church, God and religion, are not one and the same thing?"

A little farther on he exclaims: "All the religious parties are paralyzed by Mammon's friendship. Only the Social Democracy stands out against Mammon as a pronounced enemy, irrespective of the individual interests of its members. They are comrades in the cause—the Social Democracy for mankind. They are filled with a noble ambition and reverence for humanity. The Social Democracy has one great purpose that inspires it. What is this purpose? The Social Democracy itself hardly knows what is the answer to that question. . . . The Social Democrats carry about a great irresistible *must* in their hearts. Whither it will lead them they know not. They need not know—another knows. To this *must*, O Church of Christ, thou oughtest to join thyself, or else set over against it thine own *must*." "If thou hast no *must*—thou hast no God."

Although in proclaiming the idea of social justice, Mr. Kutter defends the Social Democracy as its most imposing present-day expression, he is not blind to the weak insistence of that party upon materialism.

This, indeed, is his criticism of it. "One of the great faults of Social Democracy," he says, "is that it forgets that man himself is among the 'realities' of the world; that he is not the mere sum of nourishment, air, housing and clothing to which the materialism of a Buechner or a Mole-schott would reduce him; that behind his ideas there is an independent force which can be influenced by these things, but is not created by them." But, on the other hand, he accuses con-

ventional Christianity of falsity in giving secondary place to material concerns.

"They Must," is not a book to excite enthusiasm in the drawing rooms of our plutocracy. It is not likely to find a place in any of the church libraries, or a hearing from any of the pulpits over which Mammon presides. It will receive scant attention, if any, from the secular and religious periodicals that cater to the classes whom the author describes as "honest citizens who boast of knowing nothing of jails except what they read in the papers when they put on their slippers and sink into a comfortable arm chair after a day's work;" who "do not steal," but "find no offense in our economic world which is a vast scheme of swindling;" who "do not murder," but "laugh and joke over the poor man's lack of cleverness which forfeits his livelihood;" who "do no one any harm or any good either;" but "live like snakes in their several dens." Outside of those classes, however, the book will speak with power, directly and indirectly, to great masses. It is a bugle call to all who believe in Christianity as the ideal of social justice. Socialistic, it is not Socialist; Christian, it is not Pagan.

* * *

TAXATION.

State and Local Taxation. Second International Conference under the auspices of the International Tax Association, held at Toronto, Ontario, October 6-9, 1908. Published by the International Tax Association, Columbus, Ohio.

The official reports of the International Tax Association, the first of which appeared about a year ago (vol. xi, p. 68), are indispensable to serious-minded taxing officials conscious of their responsibility, and to students of taxation in general; and valuable as was the first report, the second is even more so. The two belong together, however, the greater value of the second being due to its further and wider development of the subject matter of the first.

It will be remembered that the practical application of land value taxation in Edmonton and other places in the Canadian Province of Alberta, came under consideration at the conference of which this volume is a report (vol. xi, p. 686), and attracted widespread attention. The paper which introduced that subject, and is here printed in full, was by John Perrie, the tax commissioner of Alberta. Its importance may be inferred from the writer's statement that "the most distinguishing feature of the assessment systems" used in the Province of Alberta is probably "the fact that the assessment of personal property or improvements is almost unknown, practically all taxes being levied on land, and the assessment based on the value of such land without regard to the improvements thereon."

Among the other papers of special interest were