

If you have ought that's fit to sell,
Use printer's ink, and use it well.

THE APPEAL.

In business, fortunes are not realized
Unless your goods are amply advertised.

VOL. 33, No. 31

ST. PAUL AND MINNEAPOLIS, MINN., SATURDAY, AUGUST 4, 1917

MINNESOTA
HISTORICAL
SOCIETY

\$2.40 PER YEAR

A RAILROAD ARMY

Will Build Up Lines of Traffic in France.

NINE REGIMENTS CALLED.

They Will Be Part of Regular Force, and at Head of Each Regiment as Colonel Will Be Engineer Officer of Army—Construction Will Be Main Work.

New York.—Need for expert railroad men to repair the lines in France is so pressing that an urgent call has been sent out by the railroads war board to the various roads of the country for assistance in organizing nine regiments of railroad men to go at once to France. They will be a part of the regular army, and at the head of each regiment as colonel will be an engineer officer of the army.

The plans of the board call for five construction regiments, one shop or repair regiment and three operating regiments. Construction will be the main work of the men sent over, but the repair and operating needs are hardly less immediate. A notice sent out by the railroads war board says:

"The French railways are badly run down. They need more or less complete rehabilitation. France has no men who can be spared for this work. She wants all her men at the front. Before we can train men to go into the trenches we can supply France's railroad wants, and we can do it practically immediately. Any men we send over must be soldiers, so it will be necessary for the railroad forces to enter the army."

"We propose to make up five construction regiments of six companies each to do this rehabilitation. Each regiment will have an engineer officer of the United States army as colonel and another officer from the army as an adjutant. The other officers will be made up of railroad men, except that the commissary will be provided by the United States army. Each lieutenant colonel will be a chief engineer of a railroad or some one else of similar experience. The captains will be taken from the engineers of maintenance of way, the lieutenants from supervisors or road masters and the noncommissioned officers from track and bridge foremen. The privates will be track laborers."

"The pressing need just now is for officers for these regiments. They will require five chief engineers, thirty engineers of maintenance of way, ninety supervisors or road masters, sixty track foremen and thirty bridge foremen. Each company will have 150 track laborers and fourteen bridge carpenters as privates."

"The next important requirement of the French railways is for shop forces. They are short of men to repair their locomotives. It is proposed to organize a shop regiment, to be made up of the same way as the construction regiments, except that the lieutenant colonel will be a superintendent of motive power, the captains will be master mechanics, the lieutenants will be shop foremen and the noncommissioned officers gang foremen. The rest of the company will be made up of boiler-makers, machinists, blacksmiths and their helpers."

TOY GUNS POPULAR.

Modeled After Anti-aircraft Weapons Used by Zeppelins.

Washington.—Teddy bears and miniature anti-aircraft guns are by far the most popular toys in Great Britain, says Consul Wilson in a report from London to the United States bureau of foreign and domestic commerce. Teddy bears have always been more or less popular, but recent events seem to have created a greatly increased demand for this toy.

The toy guns are modeled after the anti-aircraft guns which were brought into prominence by the visits of the Zeppelins.

Toys that find the most ready sale are those of a military character.

NEW FORM OF "CON" GAME.

Two Inches of Butter Spread on Sand Sold to Chicago Consumers.

Chicago, Ill.—A new form of confidence game has been practised with success here during the last few days. Several storekeepers and hospitals have reported to the police that they have purchased from agents tins purporting to contain sixty pounds of butter, but have found when cutting into the tins that the butter extended but one or two inches from the surface and that the rest of their purchase was sand.

The tins were sold for as high as \$10.50, making the price of the butter in the neighborhood of \$4 a pound.

FAVORS DAYLIGHT SAVING.

President, However, in Doubt as to Necessary Legislation.

Washington.—President Wilson expressed his approval of the daylight saving plan to a delegation headed by Representative Borden of Missouri and Marcus Marks of New York, president of the National Daylight Saving association.

The president told them the only question in his mind about legislation to carry it into operation was whether congress leaders would look upon it as war legislation, to which they have tacitly agreed to limit the session's activities. The subject will be taken up with the leaders.

THIEVES IN CONVENTION DEMAND REFORM AID

They Seek a Chance to Turn Over a New Leaf in Russia.

Petrograd.—A mass meeting of thieves was recently held at Rostoff-on-the-Don to demand a share in the new freedom and a chance to turn over a new leaf. The chief of the local militia and the president and several members of the Council of Workmen's and Soldiers' Deputies were present on invitation.

Practically all branches of the profession of thievery were represented, and several of the most accomplished members made speeches in which they outlined the difficulties confronting them and declared that it was impossible to return to honest pursuits without the help and support of the community. The speakers complained that recently the population had risen against them and in some instances went so far as to lynch some of their brothers.

Chief of Militia Ralmikoff asked for help and support by the people in aiding the efforts of the thieves at reformation. One of the bystanders complained that he had been relieved of his purse containing 6 rubles. The thieves roundly protested that it was not the work of a professional and took up a collection to reimburse the victim.

WOMAN PLAYED HEROIC PART IN THE CIVIL WAR

Gave Husband and Sons and While They Were Away Diligently Cultivated Plantation.

Charleston, S. C.—During the first days of that most lamentable conflict that we now know as the civil war a little woman in this state gave her husband and their four grown sons to fight for the cause that to her seemed just. She was not belligerent; she was brave. A few years later a neighbor brought her word that all but the youngest boy had been killed, says Hapsburg Lieber of the Vigilantes.

"You shouldn't have sent them all," said this neighbor. "You should have kept two of those boys at home."

"If I had a dozen to send I would have sent them," the little woman replied very readily, very calmly. "And I know that my men went down in their boots, doing distinguished service. You see, I know my men."

At the end of the war the youngest boy returned. He was a captain, and not a captain merely by courtesy. As he rode through the old plantation he saw to his intense surprise that it was in a fair state of cultivation and that foodstuffs had taken the place of cotton. He had expected to find those broad acres filled with weeds and briars. As soon as he had proudly greeted his mother and been in turn proudly greeted by her, he spoke of this.

"That was my part," she told him. "You couldn't fight without having something to eat, could you?"

It was then that he noted the marks of toil on her hands, and he knew that the faithful old negroes had not done all the hard work. He brought his heels together in the military fashion and lifted his hand to the rim of his hat. "Mother," he said, not very steadily, "I salute you, the greatest soldier of us all!"

SPRING DIET RIVALS ZEPPELS.

Substitute For Spinach Kills One, Injures Several.

London.—England is badly in need of green spring foods, and all kinds of suggestions have been made, some of which have had disastrous results. One enterprising discoverer wrote to the newspapers the other day that rhubarb leaves, thoroughly boiled, made an excellent substitute for spinach.

A coroner's inquest was held over the body of a man who sampled the substitute. Another victim was a preacher, whose family is seriously ill. Similar cases are reported from all parts of the country.

READJUSTS NOAH'S ARK.

Little English Girl Moved by One Legged British Officer.

London.—A small English girl was introduced at tea to an officer who had lost a leg in action. After observing him carefully and thoughtfully she went to her nursery and, returning with her Noah's ark, dumped the menagerie on the floor and proceeded to break one leg off each animal.

When she was asked why she did it the little girl replied: "Legs are awful useless things. The animals all have one too many."

TERMS USED IN FEEDING

Scientific Nomenclature Reduced to Every-Day Meanings.

Stockfeed consists briefly of three chief parts or compounds, omitting the water and minerals. They are: Protein (containing nitrogen), a muscle former.

Fat (not containing nitrogen), a fuel or fattening substance.

Carbohydrates (meaning made of carbon, hydrogen and oxygen).

These three substances are called organic matter, because they will burn.

Mineral matter is called inorganic. An animal can live on protein alone, but would not under normal conditions, because protein (or albumen) is only found mixed with fat in the case of meat and with fat and carbohydrates in the case of plants and cereals. Familiar examples of protein are white of egg, lean meat and the gluten which can be chewed out of wheat. Fat or oil we all know.

Carbohydrates include sugar, starch, cellulose, fibre, gums, etc.

To keep alive and not lose weight an animal must have small amounts of protein and larger amounts of fat or carbohydrates. They serve as building material to replace worn-out tissue and flesh and also to furnish power (energy) to move, work, and do all the inside work of the body.

The ash or mineral matter furnishes bone material and is also necessary, but abundant in nature. A growing animal needs plenty of protein and ash (bone food) and of carbohydrates and fat. A grown-up animal needs less of either the first two, but plenty of the last two. A pregnant animal needs plenty of food for its unborn young.

BUYING FEED INGREDIENTS

Difficult to Buy Proper Feed Stuffs at Random.

[National Crop Improvement Service.]

There are not a dozen feed stores in the country that carry in stock all the ingredients of a first-class mixed feed at all times and at reasonable prices, and usually they do not carry feeds of the same high quality used by the mixers who work scientifically through a laboratory. This is human nature. Competition compels a dealer to sell the cheapest quality. The best quality of feed is seldom carried, because the average buyer will not pay the highest price. A good many experiment stations in a general way will advocate that a farmer mix all his own feed, but they are human like the rest of us and they will use recognized brands in their own feeding operations rather than go to the trouble and take the time to follow their own advice.

There are a good many herds at experiment stations which are kept as sort of a clinic for professors to practice theories upon. The poor brutes are used a good deal as guinea pigs in hospital practice. On the other hand, at the experiment stations are to be found many of the finest animals ever bred.

The mixed feeds of the first grade can be fed alone or in connection with home-grown corn, oats or barley. To do this widens your ration, and it is correct to do so if it will reduce your cost of feeding. Mixed feeds, therefore, are largely a matter of arithmetic.

You can usually get the result for less money than by feeding more expensive grains separately.

THE MANURIAL INGREDIENTS OF FEEDS.

[National Crop Improvement Service.]

Nitrogen is the most important and most valuable fertilizing element supplied by feeds, and it is in this element that they show the greatest variation.

The Connecticut Experiment Station states that it was found that the average mixed fertilizer contained 2.95 per cent nitrogen and showed in a table that eighteen of fifty-two different feeds contained 3.93 per cent. Among this list is cottonseed and linseed meals, gluten seed, middlings, brewers' and distillers' products, and a few of the feed mixtures. It is obvious, therefore, that a wise selection of feeds enhances the value of the manure and consequently plays an important part in farm economy.

BARLEY PRODUCTS.

[National Crop Improvement Service.]

Prof. J. P. Street, in the Annual Report of the Connecticut Agricultural Station for 1912, says: "That malt sprouts should receive more consideration from dairymen, especially in comparison with many of the proprietary mixed feeds containing only from one-third to one-half as much protein as malt sprouts, prices being considered."

He also states that dried brewers' grains, prices considered, in connection with the feed's high analysis, is one of the cheapest high-grade feeds on the market.

WHAT'S IN A MIXED FEED?

[National Crop Improvement Service.]

A high-grade mixed feed suitable for any kind or breed of dairy cow should have high protein content, with an exact digestible analysis. It can be mixed with corn, oats, barley, hay or other forage, which should be grown upon the farm, provided the mixture would save the farmer any money.

As a rule, the ingredients of the highest grades are corn, distillers' grains, gluten feed, cottonseed meal, hominy meal, malt sprouts, brewers' grains, linseed meal, pure wheat bran and salt. The best grades contain no cheap fillers of any kind and so the food is highly concentrated and roughage can be supplied at home.

HOW SHALL WE PAY FOR THE WAR?

A Constructive Criticism on the House Revenue Bill.

LOANS BETTER THAN TAXES

Five Reasons Why Excessive Taxes at the Outset of War Are Disadvantageous—Great Britain Example Worthy of Emulation—How the Taxes Should Be Apportioned.

By EDWIN R. A. SELIGMAN, McVickar Professor of Political Economy, Columbia University.

On May 23, 1917, the House of Representatives passed an act "to provide revenue to defray war expenses and for other purposes." In the original bill as presented by the Committee of Ways and Means, the additional revenue to be derived was estimated at \$1,810,420,000. The amendment to the bill during the discussion in the House, was expected to yield another \$400,000,000 or \$500,000,000.

In discussing the House bill, two problems arise:

1. How much should be raised by taxation?

2. In what manner should this sum be raised?

I. How Much Should Be Raised by Taxation?

How was the figure of \$1,800,000,000 arrived at? The answer is simple. When the Secretary of the Treasury came to estimate the additional war expenses for the year 1917-18, he calculated that they would amount to some \$6,000,000,000, of which \$3,000,000,000 was to be allotted to the allies, and \$3,000,000,000 was to be utilized for the domestic purposes. Thinking that it would be a fair proposition to divide this latter sum between loans and taxes, he concluded that the amount to be raised by taxes was \$1,800,000,000.

There are two extreme theories, each of which may be dismissed with scant courtesy. The one is that all war expenditures should be defrayed by loans, and the other is that all war expenditures should be defrayed by taxes. Each theory is untenable.

It is indeed true that the burdens of the war should be borne by the present rather than the future generation; but this does not mean that they should be borne by this year's taxation. Meeting all war expenses by taxation makes the taxpayers in one or two years bear the burden of benefits that ought to be distributed at least over a decade within the same generation.

In the second place, when expenditures approach the gigantic sums of present-day warfare, the tax-only policy would require more than the total surplus of social income. Were this absolutely necessary, the ensuing havoc in the economic life of the community would have to be endured. But where the disasters are so great and at the same time so unnecessary, the tax-only policy may be declared impracticable.

Secretary McAdoo had the right instinct and highly commendable courage in deciding that a substantial portion, at least, of the revenues should be derived from taxation. But when he hit upon the plan of 50-50 per cent, that is, of raising one-half of all domestic war expenditures by taxes, the question arises whether he did not go too far.

The relative proportion of loans to taxes is after all a purely business proposition. Not to rely to a large extent on loans at the outset of a war is a mistake.

Disadvantages of Excessive Taxes.

The disadvantages of excessive taxes at the outset of the war are as follows:

1. Excessive taxes on consumption will cause popular resentment.

2. Excessive taxes on industry will disarrange business, damp enthusiasm and restrict the spirit of enterprise at the very time when the opposite is needed.

3. Excessive taxes on incomes will deplete the surplus available for investments and interfere with the placing of the enormous loans which will be necessary in any event.

4. Excessive taxes on wealth will cause a serious diminution of the incomes which are at present largely drawn upon for the support of educational and philanthropic enterprises. Moreover, these sources of support would be dried up precisely at the time when the need would be greatest.

5. Excessive taxation at the outset of the war will reduce the elasticity available for the increasing demands that are soon to come.

Great Britain's Policy.

Take Great Britain as an example. During the first year of the war she increased taxes only slightly, in order to keep industries going at top notch. During the second year she raised by new taxes only 9 per cent of her war expenditures. During the third year she levied by additional taxes (over and above the pre-war level) only slightly more than 17 per cent of her war expenses.

If she should attempt to do as much in the first year of the war as Great Britain did in the third year it would suffice to raise by taxation \$1,250,000,000. If, in order to be absolutely on the safe side, it seemed advisable to increase the sum to \$1,500,000,000, this should, in our opinion, be the maximum.

In considering the apportionment of the extraordinary burden of taxes in war times certain scientific principles are definitely established:

How Taxes Should Be Apportioned.

(1) The burden of taxes must be spread as far as possible over the whole community so as to cause each individual to share in the sacrifices according to his ability to pay and according to his share in the Government.

(2) Taxes on consumption, which are necessarily borne by the community at large, should be imposed as far as possible on articles of quasi-luxury rather than on those of necessity.

(3) Excises should be imposed as far as possible upon commodities in the hands of the final consumer rather than upon the articles which serve primarily as raw material for further production.

(4) Taxes upon business should be imposed as far as possible upon net earnings rather than upon gross receipts or capital invested.

(5) Taxes upon income which will necessarily be severe should be both differentiated and graduated. That is, there should be a distinction between earned and unearned incomes and there should be a higher rate upon the larger incomes. It is essential, however, not to make the income rate so excessive as to lead to evasion, administrative difficulties, or to the more fundamental objections which have been urged above.

(6) The excess profits which are due to the war constitute the most obvious and reasonable source of revenue during war times. But the principle upon which these war-profit taxes are laid must be equitable in theory and easily calculable in practice.

The Proposed Income Tax.

The additional income tax as passed by the House runs up to a rate of 60 per cent. This is a sum unheard of in the history of civilized society. It must be remembered that it was only after the first year of the war that Great Britain increased her income tax to the maximum of 34 per cent, and that even now in the fourth year of the war the income tax does not exceed 42½ per cent.

It could easily be shown that a tax with rates on moderate incomes substantially less than in Great Britain, and on the larger incomes about as high, would yield only slightly less than the \$332,000,000 originally estimated in the House bill.

It is to be hoped that the Senate will reduce the total rate on the highest incomes to 34 per cent, or at most to 40 per cent, and that at the same time it will reduce the rate on the smaller incomes derived from personal or professional earnings.

If the war continues we shall have to depend more and more upon the income tax. By imposing excessive rates now we are not only endangering the future, but are inviting all manner of difficulties which even Great Britain has been able to escape.

Conclusion.

The House bill contains other fundamental defects which may be summed up as follows:

(1) It pursues an erroneous principle in imposing retroactive taxes.

(2) It selects an unjust and unworkable criterion for the excess-profits tax.

(3) It proceeds to an unheard-of height in the income tax.

(4) It imposes unwarranted burdens upon the consumption of the community.

(5) It is calculated to throw business into confusion by levying taxes on gross receipts instead of upon commodities.

(6) It fails to make a proper use of stamp taxes.

(7) It follows an unscientific system in its flat rate on imports.

(8) It includes a multiplicity of petty and uncluttered taxes, the vexatiousness of which is out of all proportion to the revenue they produce.

.....

The fundamental lines on which the House bill should be modified are summed up here:

(1) The amount of new taxation should be limited to \$1,250,000,000—or at the outset to \$1,500,000,000. To do more than this would be as unwise as it is unnecessary. To do even this would be to do more than has ever been done by any civilized Government in time of stress.

(2) The excess-profits tax based upon a sound system ought to yield about \$500,000,000.

(3) The income-tax schedule ought to be revised with a lowering of the rates on earned incomes below \$10,000, and with an analogous lowering of the rates on the higher incomes, so as not to exceed 34 per cent. A careful calculation shows that an income tax of this kind would yield some \$450,000,000 additional.

(4) The tax on whisky and tobacco ought to remain approximately as it is, with a yield of about \$230,000,000.

These three taxes, together with the stamp tax at even the low rate of the House bill, and with improved automobile tax, will yield over \$1,250,000,000, which is the amount of money thought desirable.

The above program would be in harmony with an approved scientific system. It will do away with almost all of the complaints that are being urged against the present. It will refrain from taxing the consumption of the poor.

It will throw a far heavier burden upon the rich, but will not go to the extremes of confiscation. It will obviate interference with business and will keep unimpaired the social productivity of the community.

It will establish a just balance between loans and taxes and will not succumb to the danger of approaching either the tax-only policy or the loan-only policy. Above all, it will keep an undisturbed elastic margin, which must be more and more heavily drawn upon as the war proceeds.

TABLES OF DIGESTIBLE NUTRIENTS AND ENERGY VALUES

Compiled From Henry & Morrison, 1915 Edition, Massachusetts 1911 Annual Report, Pennsylvania Bulletin 114.

[National Crop Improvement Service.]
d—Armstrong Corrections.
k—Kellner.

Digestible Total

Kind of Feed Protein Energy

Corn Meal (dry) . . . 6.9 83.8 476.6

Corn & Cob Meal . . . 6.1 78.1 465.2

Hominy Meal . . . 6.3 83. 487.6

Gluten Feed . . . 21.6 80.7 468.2

(73.)

Gluten Meal . . . 31.7 80. 74.9

Corn Bran . . . 5.8 73.1 . . .

Wheat . . . 9.2 80.1 82.6

Red Dog Flour . . . 14.8 79.2 . . .

Flour Mid. . . . 15.7 78.2 77.6

Standard Mid. . . . 13.4 69.3 57.6

Wheat Bran . . . 12.5 60.9 452.5

Wheat Mix. Feed 12.9 67. . . .

Oats 9.7 70.4 66.2

Barley 9. 79.4 (472.6)

(80.7)

Malt Sprouts . . . 20.3 70.6 46.3

Brewers' Grains . . . 18.7 63.6 60.

Buckwheat 8.1 63.4 . . .

Buckwheat Mid. . . 24.6 76.6 75.9

Cottonseed Meal. 33.9 75.6 73.7

Cottonseed Hulls . . 3. 37. 15.

Linseed Oil Meal 30.2 77.9 78.9

Beet Pulp—dried 4.6 71.6 60.

Corn Dist. Grains 16.2 67.6 57.5

Rye 9.8 81. . . .

Rye Dist. Grains. 8.4 48.1 43.2

CORN FODDER

Fod., med. dry. 3.1 53.7 430.5

Fodder, wet. . . 2.2 39.9 24.

Stover, med. dry 2.1 46.1 32.5

Stover, wet. . . . 1.4 33.9 24.18

HAYS

Timothy Hay . . . 3. 48.5 44.9

Alfalfa 10.6 51.6 430.4