

heavily on the monopolies and on the cities, and very lightly on the farmers and in most instances on the farmers not at all. There are little or no land values in the farms. A farm does not consist of land. Land is only an item. The farm consists of buildings, fences, tiling, cleared area, fertility maintained, etc., not one item of which would be taxed. When you deduct these items from a farm, there is little left to tax. Where the farmers would pay cents under a land value tax, the monopolies and the cities would pay dollars, and where the farmers would pay dollars, the monopolies and the cities would pay hundreds of dollars, and where the farmers would pay tens of dollars, the monopolies and the cities would pay thousands of dollars, and in some cases millions.

Our federal government must now levy taxes on the American people sufficient to raise from \$4,000,000,000 to \$5,000,000,000 every year. This amount of money must be raised or the government go in debt for the difference. Next year the government will run further in debt, from \$500,000,000 to \$1,000,000,000 because congress did not have the courage to levy sufficient taxes to raise money to run the government. Debt, of course, means taxes with interest added, both of which must be paid some time.

The administration wanted to take taxes off the rich in return for the campaign expenses which the rich paid. The administration was afraid to pile more taxes on the poor, so it chose the cowardly alternative of debt. In June of this year Congressman Oscar E. Keller of St. Paul, introduced into the house a real tax program. Mr. Keller's program would not only raise taxes sufficient to run the government, but create a balance in the treasury to retire the public debt. Mr. Keller introduced four bills, the first of which repeals about 40 taxes levied on industry, production and consumption.

VALUES TAX DOES NOT HIT FARMER

Mr. Keller's second bill cuts the tax rate on earned incomes in two. These two bills would take about \$1,500,000,000 of federal taxes off of industry and production. To make up this loss in revenue Mr. Keller's third bill raises the inheritance tax rate and his fourth bill provides for a tax of 1 per cent on land values, after exempting \$10,000 of land value for each individual holder of land, and also exempts all improvements on land from federal taxation. Special provision was made for farmers, whereby cost of tiling, clearing, value of all orchards, trees, fences, wells and maintenance of fertility were exempted from the tax. Mr. Keller claims that these exemptions will so work out as to exempt more than 95 per cent of all farmers, who farm their farms, from the payment of any land value tax whatsoever. The remaining 5 per cent are the "gentlemen farmers," the farmers who farm other farmers.

With the farmers practically exempt from taxation, this tax of 1 per cent would still raise around \$1,000,000,000 in federal taxes. This tax would catch the Anthracite Coal company to the tune of about \$15,000,000 annually. The steel trust perhaps for as much more, and all the other trusts and monopolies in, the same manner. This tax would enter the cities and catch the great bulk of the landlords. It would catch the owners of valuable lots in the heart of cities on which stand antiquated fire traps. The tax on the land value of the lot would be so heavy that it would necessitate tearing down the old rattle-trap building and erecting a better one in

its place in order to justify paying the tax on the land. It would catch the owners of vacant lots, for the tax bears as heavily on a lot that is unused as the one that is used.

This tax would go a long way toward making the holding of land out of use unprofitable. The Keller program would lift around \$100 of taxes from the backs of the average family directly, and perhaps two or three times that amount in added interest

and profit which is piled on to the tax in the process of passing it on from business to business until it finally reaches the people. The Keller tax program would reduce prices, especially on building materials. It would reduce rents and the cost of living in general.

When you farmers find some way of reducing rent in cities and the cost of living, you will open up a market here in America of vastly more importance

than any market abroad. Remember, that 65,000,000 of people live in our American cities and towns. These people are your customers. Take the landlord off the back of the city dweller and you will enable the people to purchase more of your products. Take the monopolist of natural resources off the back of all the people and all the people will prosper.

You farmers must study the tax
(Continued on page 15)

ADVERTISEMENTS

If You Need a Cream Separator
Read the Good News Here From One
of America's Largest Manufacturers

Back to Pre-War Prices!

— and Easier Payment Terms

On All Sizes **New Butterfly**



HERE is the big smashing cut of the year in Cream Separator prices. And it comes on the famous Butterfly—a machine you know all about. You have seen it advertised in this paper for 15 years. Your neighbors are using them. Nearly 200,000 farmers say they have no equal for clean skimming, light running and easy cleaning. We have slashed every price on every machine we make right back now to where they were before the war. It costs us more to manufacture than it did then, of course, but the things you raise cost you more to produce, too. So, regardless of what other implement manufacturers do, down come our prices to pre-war levels. The things you raise and sell never bought so much cream separator value before. Think of it! You can now buy any New Butterfly Separator for

ONLY \$2 DOWN
And on Easy Monthly Payments as Low as
Only \$3 a Month

You won't feel the cost at all. By this plan your separator will earn its own cost and more before you pay. You can keep a few cows and with the help of a New Butterfly Separator, have a good size pay check coming to you every month. No waiting for crops to market. No worry about money to meet living expenses. A few cows and a New Butterfly Separator will pay you a big dividend every month. We will ship any size machine we make to any worthy farmer on a payment of only \$2 down and let him pay the rest of our low factory price on very easy payment terms. If you need a separator just tell us what size of machine you want and we will send it for

30 Days' Trial On Your Farm At Our Risk

Try it alongside of any separator you wish. See for yourself the extra money it will make for you. Keep it if pleased. If not you can return it at our expense and we will refund the \$2 you paid and pay freight charges both ways.

Write for Free Catalog Folder

Shows all the machines we make and quotes the new low prices and easier payment terms. We will also send you a book of letters from owners telling how the New Butterfly is helping them make as high as \$100 a year extra profits from 4 or 5 cows. Send Coupon, letter or postcard for Free Folder today.

ALBAUGH-DOVER CO.
2225 Marshall Blvd., Chicago
Manufacturers Selling Direct to Farmers

Albaugh-Dover Co., 2225 Marshall Blvd., Chicago

Without obligation on my part, send me your free Catalog Folder showing the new pre-war prices and payment terms:

I keep.....cows.

Name.....

Address.....

ONLY \$2 DOWN
A YEAR TO PAY