

MR. BROWN ASKS EXPLANATION OF TAX INEQUALITIES

F. B. News Editorial on Income
Tax Makes Him Seek
More Light

FIGURES SURPRISED HIM

Real Estate, 35 Pct. of Our
Wealth, Carries 80 Pct.
of Tax Load

Editor, Michigan State Farm Bureau
News, Lansing, Michigan.

Dear Sir:
Your editorial "Income Tax Issue" in the October issue was carefully read. I will be frank with you and state that to date I have been opposed to the amendment, because it seems like double taxation and would probably stir our state officials to increased expenditures, etc.

Anyway, what I don't understand is the statement in regard to real estate being 35% of Michigan's wealth and yet standing 80% of the tax load.

Will you please explain what goes to make up the other 65% and why hasn't our State Board of Tax Commissioners corrected or tried to correct this?

Wherein do Michigan methods of assessments differ from those of other states and why haven't some of our farmer legislators wised up long ago to this inequality 35% to 80% situation?

To answer me might require the space of your editorial but should like to see it in full and it might pay to turn the light on in full.

Yours truly,
C. F. BROWN
(Member Van Buren Co. Farm Bureau) South Haven, Mich. R-5, October 8, 1924

Our Reply to Mr. Brown
It is very encouraging to get such a thoughtful letter as that from Mr. C. F. Brown of South Haven, printed above. It encourages the editors to know that the paper is being carefully read and that the facts and arguments printed therein are considered thoughtfully.

It is evident that in the early history of any commonwealth its chief wealth is in the form of real estate and that the general property tax is therefore a very fair method of raising the required governmental revenue. However, as industries become established and wealth accumulates, we find that a growing percentage of the total wealth is represented by personal property and intangible assets of one kind or another which cannot adequately be reached by a general property tax.

Theoretically, the general property tax should, as the term indicates, apply to all kinds of property which are not subject to a specific tax. In practice it doesn't work that way. Personal or intangible property is either concealed from the assessing officer or ignored by him, in whole or in part. Official figures which may be obtained from the Auditor General's Department or the State Tax Commission will show that of the revenues from the property tax in Michigan practically 80 percent is derived from real estate, while personal property contributes but 20 percent to this total.

What Tax Commission Says
The history of the development of this inequitable taxation situation is traced by the Michigan Board of State Tax Commissioners in their report for 1921-1922 in the following graphic paragraphs:

"As originally enacted by the Legislature, the general property tax law applied to practically all forms of property in the State, but, gradually, one after another, various forms of property have been exempted from its provisions until today it is estimated that the entire tax burden is borne by not to exceed one-half of the wealth of the State.

"At the time of its enactment, practically all the wealth of the residents of the State was invested in real estate, merchandise, machinery or some other form of tangible property. When the farmer, the merchant, the doctor, the lawyer, earned more than his necessary expenses, the surplus was invested in real estate or other tangible property and the amount of taxable wealth continually increased, but with the advent of modern business practices a great change has taken place in the matter of investing this surplus.

"Stocks and bonds have become the favorite form of investment and it is now estimated that the amount of wealth invested in intangible property is as great, if not greater, than that invested in tangible property. At first the general law reached the greater part of the intangible property of the State, but today practically none is subject to its provisions.

65% Is Not Real Estate
It is difficult to answer definitely the question raised by Mr. Brown as to just what composes the 65% of Michigan's wealth which is not represented by real estate. However, (Continued on page 3)

THEY DIRECTED THE 1924 WOOL POOL



Left to right—Jay Smith, Dexter, Mich., wool grower; C. L. Brody, Lansing, Mich., Sec'y-Gen. Mgr. of Michigan State Farm Bureau; H. E. Powell of Ionia, Mich., wool grower; F. F. Walker of Columbus, Ohio, and L. B. Palmer of Pataskala, Ohio, Sec'y and President, respectively of the Ohio Sheep and Wool Growers Ass'n; F. C. Tirrell, Charlotte, Mich., wool grower; M. L. Noon, Jackson, Mich., President, Michigan Farm Bureau; J. M. Wilson, Fredericktown, Ohio, director Ohio Wool Growers Ass'n; Don M. Williams, Lansing, manager of Michigan Farm Bureau Wool Dept.

This photograph was made at Columbus, Ohio, late last March, when the Michigan Wool Growers Co-operative Marketing Ass'n committee went down to Columbus to inspect the Ohio Wool Growers Ass'n marketing machinery before accepting Ohio's invitation to pool Michigan wool with them in 1924. The Michigan men found Ohio had a very successful marketing system, which has been borne out by the returns made to Michigan growers in the

1924 pool.

Under the Ohio and Michigan system now in use, all wool is contracted with growers who become members of the Ass'n. There is a fixed handling charge, which was announced in advance this year at 2% cents and the freight. Non-Farm Bureau members were required to pay an extra half cent per pound. Liberal cash advances were made. Prospects look very good for a much bigger pool in 1925.

BERLIN BUR. PAYS FARMER \$9,100 FOR HIS WHEAT

Ottawa County Co-op Doing
A Big Business for
Its Members

Grand Haven, Oct. 12.—The Berlin Farm Bureau Ass'n, under the management of James Egan, Jr., is carrying on a very extensive business, according to the Ottawa County Farm Bureau News. Since August 1 the Berlin Ass'n has handled 25,000 bushels of wheat and paid one farmer with a large acreage a check for more than \$9,100 for his crop. It was the largest check issued to a farmer in that territory and probably holds the record of the state.

The Berlin Ass'n did a big fall business on fertilizer and is carrying on a big coal business. Sale of 100 tons of coal weekly is a regular thing. The ass'n also handles four, Michigan Milkmaid and other Farm Bureau feeds, Farm Bureau seeds and has a feed grinding service for its members. Its business is growing monthly and the ass'n is in sound condition.

KENT CELERY GROWERS ARE IN THE MOVIES

Grand Rapids, Oct. 10.—Soon millions of motion picture patrons will see how Kent County celery growers grow their crop. Recently County Agent Vining took a representative of the Fox News Service of New York through the celery district at Byron Center. Some very interesting pictures were made, which will be good advertising for the Michigan product.

A Business News ad in the F. B. News Gets Results.

UNCLE SAM FINDS THAT GAS TAX IS CHEAP TOLL GATE

Gas Tax Averages Only Small
Fraction of Cent Per
Mile Traveled

BURDEN DIVIDED FAIRLY

Bureau for Changing Road
Finance Law to Fit
Motorized Age

Motorists in this country pay in the form of gasoline taxes and registration fees an average of only a quarter of a cent a mile, according to the Bureau of Public Roads of the United States Department of Agriculture.

That is what the fees paid in a year amount to when divided by 6,000, which is believed to be the average motorist's annual mileage. The average license fee per mile traveled is one-fifth of a cent and the gasoline taxes paid make up the difference of one-twenty-fifth of a cent.

The motorist or truck operator is assured of a good return from the taxes he pays since the receipts are very largely devoted to road construction and maintenance. In 1923, 81 per cent of the motor vehicle license revenues and 58 per cent of the gasoline taxes collected in the several states were turned over to the State highway departments for expenditure under their supervision and a considerable portion of the remainder was expended by the counties for road purposes.

Gas Tax Toll Low

Consideration of the gasoline tax is of special interest both to the motor vehicle operators and to the general property taxpayers who are footing the big highway construction and maintenance bills in the twelve states which have not yet adopted the gas tax as the logical method of raising revenue for highway purposes. Thirty-six states now have gasoline tax laws with the rates ranging from one to three cents, except in the case of one State which has a four cent tax. It is evident that a two cent gasoline tax increases the cost of operating the average vehicle by less than a fifth of a cent per mile. On a trip from Detroit to Lansing the tax would amount to about 17.4 cents. The trip over the Lincoln Highway from New York to San Francisco, 3,322 miles, would be taxed \$6.88.

It is interesting to compare these rates with the toll charges which motorists formerly had to pay on toll roads. On six different turnpikes in Virginia and Maryland tolls amounting to \$5.05 were charged for a total of 187 miles which is equivalent to 2.7 cents a mile. If a State attempted to charge this same rate for the use of the public highways by automobiles it would have to establish a gasoline tax of 36 cents per gallon.

Traffic Is Motorized

Official government figures show that the number of registered motor vehicles increased 20% in the twelve months from July 1, 1923, to July 1, 1924. As the number of gasoline driven motor vehicles constantly increases, the gas tax becomes a more and more equitable basis for highway (Continued on page 2)

Final Settlements Are Made On Bureau's 1924 Wool Pool

REID SUCCEEDS SILVER
AT WASHINGTON OFFICE



Edwy B. Reid, formerly of Allegan, Mich., until recently assistant to Gray Silver, Washington legislative representative of the American Farm Bureau, succeeded to Mr. Silver's responsibilities a few days ago when Mr. Silver resigned to devote his time to the Grain Marketing Company as its president.

BUREAU OPPOSES AMENDMENT ON REAPPORTIONMENT

It Would Kill Moiety Clause;
Under It 3 Men Would
Redistrict State

In behalf of the Michigan State Farm Bureau organization throughout the state, the State Farm Bureau Board of Directors at their regular bi-monthly meeting at Lansing headquarters Friday, October 10, adopted a resolution condemning the proposed reapportionment amendment on the November ballot on the grounds that adoption of the amendment would eliminate the moiety clause of the constitution and thus deprive many counties of their independent representation in the House of Representatives.

The Bureau also condemned an unwieldy concentration of power the provision in the amendment to take the redistricting of the state for legislative purposes out of the hands of the legislature and turn it over to a Board consisting of the Secretary of the State, the Attorney General and the Lieutenant Governor.

GENESEE TESTING COWS

H. T. Stanton, Tester for the Genesee No. 6 Cow Testing Association, reports the ass'n is the sixth Genesee county association that is continuing the work at the completion of its first year.

PROMPT RETURNS AND PRICES THAT AVERAGE 4.6 CENTS ABOVE DEALERS' OFFERS CAUSE GENERAL SATISFACTION

Co-op Pool a Big Factor in Strengthening Wool
Market and Boosting Prices in Localities
Where Part of the Growers Used It;
Growers in Direct Control

Early settlements, careful grading and handling and prices averaging well above those offered by local dealers, combined to make the big 1924 wool pool of the Michigan State Farm Bureau and the Michigan Wool Growers Co-operative Marketing Ass'n with the Ohio Sheep and Wool Growers' Ass'n a marked success.

Michigan growers who marketed their 1924 wool clip through this co-operative sales arrangement are enthusiastic in their praises of the service given and the prices received, which in many instances netted them worth-while sums over what they could have secured from private dealers.

This season the State Farm Bureau undertook to organize Michigan wool poolers into a marketing association of their own, with wool grower officers and a regular program of operations. The wool growers took hold, and with State Farm Bureau aid, the Michigan Wool Growers Co-op Marketing Ass'n, while still in the organization period, made its first season a success.

1924 Poolers Received Direct Benefit

Official figures show that those who pooled their 1924 wool received better than 4 1/2c per pound more than the average price paid by local dealers during the months in which the pool was in operation.

The first wool was received into the 1924 Farm Bureau wool pool May 15. On this date the average price paid for wool in Michigan was 40c, according to Verne Church of Lansing, Federal crop reporter and U. S. statistician for Michigan. During the next few months the average price paid for wool in Michigan dropped off, bringing the average general price paid during the pooling period down to 36.6c. The average net returns of those who sold their wool through the Farm Bureau, after deducting freight, handling charges and all other expenses was 41.2c. This is a showing of 4.6c in favor of the pool.

That growers who consigned their 1924 wool clip to the big co-operative pool are enthusiastic over the satisfactory prices received and the careful and business-like handling of the grading, records and settlements is indicated by the many favorable letters received at State Farm Bureau headquarters and by the Ohio Sheep and Wool Growers' Ass'n. A few of these testimonials are printed elsewhere in this issue of the News.

Raised General Price Level

Besides this direct saving, Michigan wool growers now generally realize that a vigorous and successful wool pool is the best insurance of fair prices from the

entire wool trade. This fact was demonstrated repeatedly this season. It was a common occurrence for local dealers to advance their bids 5c per pound over night when a Farm Bureau wool marketing meeting would be held in their locality. Thus, like many other Farm Bureau services, the benefits of the wool pool were both direct and indirect and the effort put forth in this co-operative marketing endeavor would have been justified from the standpoint of price insurance, if for no other reason.

Many careful sheep raisers especially appreciate the co-operative system of marketing their wool, as it allows them to sell on a graded basis, getting the benefit of the superior quality product, and also securing everything coming to them on each grade. The old system of selling on a flat price basis placed a penalty on the producer of the better grades of wool and subsidized the man who kept poor wool producing sheep and was careless in handling them and caring for his wool. In the pool, each fleece is sold on its merits and the man with good sheep who takes care of his wool gets the premium, which is both reasonable and just.

Plan Permanent Organization
No wool was accepted this year except on contract. These contracts are perpetual and run on indefinitely from year to year until cancelled by either of the interested parties, which may be done during February of any year. At the time of signing this contract, each grower also signed an organization agreement providing for the organization of the wool growers into the Michigan Wool Growers' Co-operative Mar- (Continued on page four)

What the Wool Growers Say About the 1924 Pool

HE CREDITS POOL WITH \$85 EXTRA

John Hoey of Dexter One of
Many Well Pleased
This Year

John Hoey, Washtenaw County Farm Bureau member and wool pooler of Dexter, R-2, wrote the Michigan Wool Growers Co-operative Marketing Ass'n as follows:

"I pooled One Thousand Twenty-Four (1,024) lbs. and saved Eighty-Five dollars and one cent (\$85.01) after deducting all expenses and interest on the money."

JOHN HOEY
Dexter, Mich., R-2,
Sept. 25, 1924.

Will Pool in 1925

Elmer Westfall, Cass County Farm Bureau member and wool pooler wrote:

"Your check \$78.32 for the balance on this year's wool came yesterday. I am absolutely satisfied. You can depend on me for about the

same amount next year.
ELMER WESTFALL,
Edwardsburg, Mich.
Sept. 20, 1924.

Got Nearly \$1 More a Fleece on Clip from 38

Thomas Hutchins, Isabella County Farm Bureau member and wool pooler wrote:

"My wool pool this year was sure a great success and I want to thank you all for same. The day I pooled it, it sold for 32c a lb. and in the pool it fetched 43 and 47c a lb. I had 38 fleeces and it made me almost one dollar a fleece more than I could get here. I think that is awful good and am with the pool now and forever."

THOMAS HUTCHINS
Mt. Pleasant, Mich., R-3, Box 112,
Sept. 30, 1924.

Why George Smiles

Geo. W. Mann, County Farm Bureau member and wool pooler wrote:

"I received your statement and check in full payment for my consignment of wool No. C-244, 3 bags. I am well pleased with my returns, and wish to thank you for your work in the handling of the same, for it has netted me about ten cents per lb. more than I would have received here at that time."

GEORGE W. MANN
Romeo, Mich.

EXTRA PROFITS PAY HIS DUES 16 YEARS

Michigan State Farm Bureau,
Lansing, Michigan.
Gentlemen:

I acknowledge your check in settlement for my wool in the 1924 wool pool. I am highly pleased at the result. My wool netted me 8 1-3 cents per pound better than the best offer I received from local buyers. This net profit is enough to pay my annual dues to the Farm Bureau for 16 years.

I hope the wool pool will be a permanent arrangement.
B. B. STEVENS
Lake, Michigan, R-2
Oct. 9, 1924.

FARMERS CLUBS' CHIEF GIVES HIS EXPERIENCE

Lee Noble, Oakland County Farm Bureau member and wool pooler wrote:

"The handling of my wool was entirely satisfactory, as well as business-like. I made two cents from what I was offered before I sheared, and five cents from what I could of received at time of shearing and which time I would of sold; besides I 'stuck', which is worth a billion to agriculture.

"In spite of the often repeated

wool pool failure, the few thousands that stuck it out may show the way in the lake states to real co-operation and organization."

LEE NOBLE
Oxford, Mich.
Sept. 24, 1924.

Says the Service Was Satisfactory to Him

Sam H. Smith, Washtenaw County Farm Bureau member and wool pooler wrote:

"I met and heard your speaker at Ann Arbor about four years ago and you are all right. I received my check of \$42.37 and I thank you. I am willing to trust you as to when is best time to sell our wool and I am satisfied to get about six cents a pound above what they have paid here."

SAM H. SMITH,
Dexter, Mich.
Sept. 8, 1924.
Lot No. 6-80.

Pleased with Returns

George Keith, Mason County Farm Bureau member and wool pooler wrote:

"I received the check for the wool and I am well pleased with price you got for it, lot No. C-477. Thanks."

GEORGE KEITH
Scottville, Mich.
Sept. 19, 1924.

Pool Netted Him 4 cts.

Over the Local Prices

George H. Zorman, Hillsdale County Farm Bureau member and wool pooler wrote:

"I have your statement and check for consignment No. C-187. The deal is very satisfactory to me, the wools netting me about 4c per lb. more than native was bringing at the time I shipped."

Thanking you
GEO. H. ZORMAN,
Jonesville, Mich.
Sept. 17, 1924.

Pool Worth 8c a Lb. More to Perry Man

Edw. Dippy, Shiawassee County Farm Bureau member and wool pooler wrote:

"Received check for wool O. K. The clip netted me about eight cents more than I could have gotten at home at the time I pooled it."

EDW. DIPPY,
Perry, Mich.
Sept. 18, 1924.
Lot. No. C-194.

Is Well Satisfied

C. A. Plumb, Oakland County Farm Bureau member and wool pooler wrote:

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THE STATE FARM BUREAU'S PROGRAM

TAXATION—Relief for sorely burdened farm property by enactment of:

- (a) Two cent gasoline tax for highway funds.
(b) State Income Tax in place of State's general property tax.
(c) Law forbidding any more tax exempt securities.
(d) Equalization of assessment of farm and city property in accordance with sales values of same.

TRANSPORTATION—Immediate application of Michigan Zone Rate decision to save farmer shippers in 69 counties \$500,000 annually.

MARKETING—Extension of sound co-operative marketing program now well under way in Michigan.

LEGISLATION—Passage of the Capper-French Truth-in-Fabric bill, completion and operation of the U. S. Muscle Shoals Nitrates plant and manufacture of fertilizer; opposition to any form of sales tax or of consumption tax, retention of federal income tax.

BE CAREFUL HOW YOU VOTE ON REAPPORTIONMENT

When the voters go to the polls Tuesday, November 4th, they will be confronted with three constitutional amendments. All three are of unusual importance. Two of them, those referring to an income tax and the parochial school issue, have been given wide publicity and are probably pretty well understood. Very little is being said, however, about the third proposed constitutional amendment which refers to the vitally important matter of legislative reapportionment.

The reapportionment amendment which will appear on the November ballot has but one good feature to commend it. It would substitute in the portion of the constitution dealing with the subject of reapportionment the words "registered and qualified voters" for the word "individuals" used in the constitution at present. This change is one which we all agree should be made and one which the Michigan State Farm Bureau recommended at the February, 1924, annual meeting of the Board of Delegates.

However, behind the smoke screen of this one meritorious provision there lurk dangerous features of the most menacing nature. The worst of these is the failure of the proposed amendment to include any sort of a moiety clause or any limitation on the representation from any one county in either branch of the legislature.

In brief, this provision would work as follows: If Wayne county should have 35% of the "registered and qualified voters" of the state, this county would have 35 per cent of the members of both the Senate and the House. Such a condition would be

absolutely contrary to the well established principles of government upon which this Nation and most of the states are established. In our national government we recognize that areas and political units should be taken into consideration as well as population totals in apportioning our legislative representatives. For instance, the state of Delaware with 223,000 people and New York with 10,385,000 each have two United States Senators at Washington.

A large number of the states have enacted the same principle into their fundamental constitutional law. Practically every state which has one or more great cities has taken steps to limit the representation from these metropolitan areas in either one or both of the legislative chambers. By these safeguards the state as a whole protects itself against being dominated by any congested centers of population.

The moiety clause in the constitution as it exists today offers some such protection in regard to the make-up of our Michigan House of Representatives. There are 100 representatives, so an exact mathematical division of representatives would allow one to each area having a ratio of one one-hundredth of the total population. But here is where the moiety clause comes in. This clause provides that any county having a moiety, or one-half of a full ratio, should have an independent representative. It is thus evident that passage of the proposed amendment will take away the independent representation now enjoyed by several counties and will group two or three such counties together to form districts. In the more sparsely settled regions these districts will be very large, making it difficult for a man to fairly represent his district in an intimate and intelligent way.

It is evident that if Wayne county should have 35 per cent of the representatives in each branch of the Legislature we would have rule of an organized minority, instead of the rule of the majority. Thirty-five members of the House from one county who could get together and caucus and all vote alike could practically control legislation, especially if the same condition existed in the Senate. A representative of a congested city area can find out on short notice what his constituents think about any issue, while if a man is supposed to represent the same number of constituents scattered over several counties, it is much more difficult to find out accurately what his people back home think.

A further provision of the proposed amendment which merits careful consideration is that which provides for taking the whole matter of apportionment out of the hands of the Legislature and turning it over to a board consisting of the Secretary of State, the Attorney General and the Lieutenant Governor.

Farm Bureau members will no doubt remember that at the last annual meeting of the State Farm Bureau Board of Delegates a resolution was passed urging that reapportionment be made on the basis of citizenship rather than total population, recommending that the moiety clause be retained and extended to apply not only to individual counties, but to groups of small counties as well and favoring the limitation of the number of law-makers from any one county to five senators and 16 representatives.

Much more might well be said about this situation, but we trust that the above is sufficient to insure that this matter will have the earnest and intelligent consideration of every Farm Bureau member. Again we say, this is a matter of the most far-reaching importance and should not be passed over lightly.

TOP-O'-MICHIGAN SET FOR BIG SHOW

Potato Growers to Exhibit at Gaylord; Will Have Good Program

By E. J. Leenhouts
Gaylord, Oct. 12.—One of the leading potato experts in the country, Prof. J. E. Milward of the University of Wisconsin, will be the judge at the Top O' Michigan Potato Show at Gaylord, Nov. 5, 6 and 7, according to Mr. A. C. Lytle, secretary of the show. With Antrim County in the race, competition will be both numerous and keen. At least 200 entries of northern Michigan's best are expected. The premium list is fully as attractive and the classes are about the same as last year. The 32-potato class will attract the most competition as usual. The judging contest for farmers should cause some scratching of the head and, possibly, some keen rivalry.

An added attraction will be an extensive educational exhibit of all kinds of machinery. No producer of potatoes can afford to miss this show. President F. J. Shipp said of the program, "We have never had such an array of talent at any potato-growers meeting before. Among the speakers will be Prof. Milward, Prof. J. F. Cox of the Michigan Agricultural College, Mr. A. C. Carton and Mr. W. P. Hartman of the State Department of Agriculture, Messrs. Moore and Weston, Potato Specialists from the M. A. C., and Jason Woodman, the pioneer grower from VanBuren County. Dr. Wm. Stuart, Potato Specialist of the U. S. Department of Agriculture is also endeavoring to arrange his work so that he can be present."

A program is being arranged for both afternoons—Wednesday and Thursday. The annual banquet on Thursday night should also draw a large attendance because several of the best speakers will be asked to remain for this event to give short addresses. Friday, November 7th, will be the big day for the boys and girls. First, the winners in the Essay Contest will be the guests of the Show Association. A noon banquet will be given in their honor at which our State Club Leader, Mr. R. A. Turner, will be the main speaker. All the children of the district are invited to be present at that time. A judging contest will be staged in the afternoon, the winners receiving handsome prizes.

Bad Axe, Oct. 15.—Huron county farmers planted 3,000 bushels of high class Red Rock wheat this fall, replacing a common variety.

LIVINGSTON GETTING 10c PREMIUM ON HOGS

Howell, Oct. 15.—Livingston county farmers are reaping livestock marketing benefits from their recent tuberculosis campaign. Effective last week they are getting a premium of 10 cents a hundred on all hogs shipped into the Detroit market. Other markets will grant the premium as soon as the U. S. proclamation reaches them. It is estimated that this ruling will be worth \$8,000 a year to Livingston hog shippers. All live stock markets levy a toll of 10 cents a hundred on hogs and 25 cents on cattle as insurance against loss by tuberculosis infection unless they come from tuberculosis free counties. Hillsdale county is also enjoying the foregoing premiums. In both counties the County Farm Bureaus were active in starting and carrying on the tuberculosis eradication campaigns.

Nation Makes Progress In Cleaning Out T. B.

We are getting on in the matter of eradication of bovine tuberculosis. Today 69 per cent of the area of the United States, some 2,000,000 square miles, has less than one per cent of the tuberculosis as a result of the testing. Thirty states promise to be free of cattle T. B. in eight years. Eighteen per cent of the country's area shows about 3 per cent T. B. and another 6.5 per cent of the area from 3 to 7 per cent T. B.

Why Farmers Join The Farm Bureau

Because, Concerted and organized effort today is needed more than ever before to stabilize the business of farming.

Permanent progress is made only through organization.

The most successful and far sighted people are in the Farm Bureau.

"George" can't run it alone, and couldn't do it to suit you if he tried.

It is your duty to see that the rural people maintain their rights of self-government.

It is your largest and most successful organization.

It is the hope of the country people.

Because, Through it you have agriculture and agricultural affairs in your own hands.

OPEN FORUM

The NEWS welcomes letters from the membership on questions interesting to the membership. Such letters must be signed and be reasonably short because of our limited space—500 words is a good limit; they should be temperate in language and offer a constructive answer to the question in hand. Communications are invited.

Cherry Grower Tells Why Returns Are Low

To the Editor: I have read your article on Cherry Marketing in the July 25th issue and Mr. Royal's reply to same.

It is gratifying to note that such a discussion can be held in most friendly terms. Each of the writers has presented the matter from his viewpoint and done the job well. After reading one side, the fair-minded reader feels that it is a fair statement, then turning to the other he feels it likewise a fair statement. But it all leads nowhere in particular and no solution of the situation is suggested. All that is accomplished is the revelation that something is out of joint and this needs to be put right in order that both grower and canner may prosper and each receive his due.

As I see this problem there is one common practice which accounts for much of the difficulty in reaching a solution satisfactory to all concerned. It is the selling of futures at a stipulated price and making contracts with growers on the basis of such sales. This is done long before any one can give even a shrewd guess as to what the crop of cherries is likely to be. Canners in different parts of the country make contracts with the trade for future delivery before the trees are in blossom, sometimes in early January and quite regularly in March, April and May. This year's experience should make clear to any sane man the injustice of such practice. The grower of any experience knows that no one can fix a price at such a time that will be fair to him. The canner who thus contracts futures fixes the price at which other canners must sell and thus fixes the price to be paid to growers for the fruit.

The canner who sells futures at \$8 per dozen for No. 10 cans cannot pay more than 4 to 4 1/2 cents per pound for the fruit and come out on the good side of the ledger. Year after year this practice goes on and the grower takes the small end of the deal and the canner does not make a fortune.

The reason for this practice lies in the fact that many canners are not able to finance their operations except by borrowing money for the season's packing expenses, to be repaid from sale of canned goods. Their bankers or capitalists require collateral and the canner uses his contracts for futures as such. He must, therefore, have these contracts for futures and he goes into the market with prices that will secure him these contracts. The thought apparent in his mind is to get these contracts so that he may operate for the season. That is human nature and with present methods he can not do otherwise if he is to continue in the business. He must protect his livelihood and so the thing goes on in the same old way with no one connected with the particular industry making any money to speak of. The grower gets costs plus a living; the canner is in about the same boat.

What can be done to improve this condition? Cut out the sales of futures. Then the law of supply and demand will control the price instead of the sales of futures doing so before anything is known of the supply. That means the financing of the canner on a different basis than has been customary. Instead of the canner obtaining credit on contracts for futures he must be able to finance himself in a way that will not necessitate his fixing a price for canned goods until he has some idea of what the supply and demand are going to be. There is one method of doing this which will accomplish results desired. Co-operation among the canners and by them with the growers will do the trick. An association of canners with the power to regulate the quality of the pack and guarantee the fulfillment of the obligations of individual members will do the trick. The details of such a project can readily be worked out and within a few years may be satisfactory. There is no magic in co-operation of itself alone. It requires good business sense, common honesty, and a loyal support of the members of such an organization.

Such an organization to function properly must be assured of its supply of raw fruit. An allied organization of growers which could control the delivery of a large majority of the crop of cherries to the members of the canners' organization on a basis of price fixed by the

SEED GUARANTEE PROTECTS FARMERS

Bureau Accurately Describes Seed; Backs It To Full Value

One reason farmers have full confidence in Farm Bureau Brand seeds is the positive guarantee that the Bureau has on every seed tag. On one side of the tag is a complete description of the seed and its lot number in the Farm Bureau seed files; on the other side a guarantee that the above facts are so. The Michigan Farm Bureau was about the first seed handling firm to stand back of its seed in a way that is absolutely satisfactory to farmer purchasers. Following is the Farm Bureau seed guarantee: "The Michigan State Farm Bureau Seed Department, Lansing, Michigan, guarantees the vitality, description and purity of its Farm Bureau Brands of Seeds to be as represented on price card and analysis tag to the full amount of purchase price. So many factors, such as cultivation, soil and climatic conditions, affect the germination of the seed when sown and the resultant crop that it is impossible to guarantee the productiveness. Further, we cannot be responsible for seed removed from our bags; but we do guarantee Farm Bureau Brands of seed to be exactly as represented when received by consignee if package is intact. It is recognized that a mistake may be made and it is mutually agreed that in no case shall the Michigan State Farm Bureau be liable for more than the amount actually paid for the seed. Upon receipt of seed if unsatisfactory, advise us immediately and we will give disposition."

J. P. Houston, Grower, Traverse City, R. 1, October 4, 1924.

Uncle Sam Finds Gas Tax Is an Easy Toll

(Continued from page 1) way finance. Today practically the entire traffic on our main highways is caused by automobiles and trucks. Year by year the proportion of horse drawn vehicles on these improved highways decreases and becomes more and more insignificant.

The motor car has given rise to the present insistent demand for costly highways and it is only fair that the motor vehicles which benefit thereby should to a large extent foot the bills through moderate license and gas tax levies.

Michigan has 764,423 registered motor vehicles, or nearly 5% of the 15,522,077 which is the total for all the 48 states. It is strange that the state which is the center of the automobile industry should lag behind other states in the matter of adapting its tax system to changing transportation conditions.

No Eyes-But a Highly Developed Sense of Feeling

That briefly explains the working principle of The Nickle Mechanical Bean Picker for farm service. Here are some comments that we heard at the Saginaw Fair: "I'm surprised to find a \$75 machine that picks better than the high priced ones." "The picking charges on my beans last year would have paid for several machines like that." "I like the idea of adjusting the rubber rolls while the picker is in operation—you can get any desired quality of picking." "It certainly does the business—it's a life-saver for some of us farmers." "I can drive that picker with my farm lighting plant. It will pick my beans evenings while I do chores and read the paper." "If I could have had that picker three years ago, I would not have lost my farm. I'm now working by the day."

A Post Card Will Bring Illustrated Folder. Write to Factory. NICKLE ENGINEERING WORKS, Saginaw, West side, Mich.



"A Hundred and One Farm Uses of Concrete"
Wouldn't you like to have more time for yourself? Wouldn't you like to know you were thorough fixing up fences for once and all? Wouldn't you like to know when you build a hog house that you will never have to repair or rebuild it?
You can be sure of these things when you build with Concrete. Concrete is not only sanitary and economical. It is permanent.
Send today for your free copy of "A Hundred and One Farm Uses of Concrete."
This practical little book has been especially prepared for you and other progressive farmers. It is well illustrated, and contains samples of blue prints which will help you in your building improvements.
It also gives you worthwhile information about Concrete silos, dairy barns, barn floors, feeding floors, hog houses, milk houses and many other forms of Concrete construction.
Finally, it tells you exactly how to make good Concrete; how to proportion and mix the materials, how to get the greatest values out of every sack of cement you buy.
You simply cannot afford to be without this practical little book. And remember, it is free. Write for it today.
PORTLAND CEMENT ASSOCIATION
Dime Bank Building DETROIT, MICH.
A National Organization to Improve and Extend the Uses of Concrete
Offices in 29 Cities

GIRL WINS \$129 IN PRIZES WITH FOUR CLUB PIGS

Good Start and Close Study Enables Her to Lead the Field

Coldwater, Oct. 14.—Helen Coffman, age 16, and a member of the Boys' and Girls' Clubs of Branch county, holds the distinction of having won 14 places at the Michigan State Fair, and cash prizes of \$129 with an entry of three sow pigs and one boar pig, all from the same litter. In the open class she had four complete herds to show against. She has been in club work since 1922. She is a graduate of the Coldwater



Helen Coffman

high school and is now taking post graduate work preparatory to attending M. A. C. and eventually becoming a club leader. Helen tells us how she did it in the following report:

"In the spring of 1922, a pig club was organized by Miss Viva Osborn, then our county club agent, and I joined. I bought my pig from my father for \$35. He offered to sell me one cheaper but I wanted the best. The State Club department sent me bulletins on feeding and raising pigs. I read these bulletins carefully and followed the instructions given, and they helped me a great deal in caring for my pig. I showed my pig at the club round-up and won first in the county. At that time, I began to realize that I would not have had any enjoyment or success along that line, nor would I ever started without the help of our county club agent and State club leaders.

"The next spring, I joined the sow and litter project. And my sow had eight fine pigs, but one died, and in the fall I had seven pigs left. That fall, our new county agricultural agent, C. W. Andrews, wanted some of our club livestock to show at other fairs to find out how we compared with other counties. I showed my sow at Detroit, Jackson, Adrian, and Hillsdale fairs, and won three seconds and one first, all in the open class. Also, won second in the state in the sow and litter project. Again I realized the necessity of the organization in Boys' & Girls' club work.

"In the spring of 1924, I bought a half interest in two of my father's brood sows and entered the herd project. The three sows had thirty-three pigs and raised twenty-four of them. The Branch County Boys' and Girls' Club exhibited some of their stock at the State Fair, and I showed three sow pigs and one boar pig, all from the same litter. I won 14 places and \$129 in the club and open classes. I would not have had the opportunity to develop and show my pigs and obtain the knowledge that I have been able to had it not been for club work, and I sincerely believe that this work is the greatest factor in the United States in the increased interest in and quality of pure-bred livestock."

Dairy Cow's Efficiency Tops That of Pig, Hen

"As land, labor and feed increase in price the dairy cow will more and more displace the strictly meat producing animals for she produces human food with far greater economy than does the steer, sheep or pig." This is a quotation from Henry and Morrison's Feeds and Feeding and gives a concise description of the value of the product of the dairy cow. Hens are the closest competitors in protein production of dairy cows, while pigs are said to rank second in energy production. It is true both the hen and the hog require a greater portion of concentrated food than the dairy cow. The place held by the cow as a handler of roughage is second to none. The food value of her product ranks highest of that of all domestic animals.

Let's Neither Be Rock Ribbed Nor Hide Bound This Election

Let Us Inform Ourselves on All Issues and Vote with Purpose

By Mrs. Edith M. Wagar, Chairman, Farm Bureau Home and Community Work

As election time approaches, we find ourselves perplexed as to the best moves to make. We find our newspapers filled with contradictory statements; at every turn we find someone advancing this cause or opposing that measure.

We certainly feel that in this age one must be able to do some clear thinking before being fully qualified to cast an intelligent vote for anyone or anything. But really, this uncertainty, this hesitation, does not imply ignorance but rather broad-mindedness, for it shows plainly that many have passed the state where they vote for party only.

When we read the misleading propaganda such as the opponents to the gas tax are putting out in some of the city papers of wide circulation, we realize the tremendous power of the press and we begin to fear the effect of the daily papers being consolidated into a limited number, for it would then seem that those able to purchase space could more easily influence the voters of our state or of any given area in the direction they would have them go.

On the other hand, we can lose ground in our own field by having our attention running to matters that do not interest us directly and to the detriment of those that do and in which we should be vitally interested. Not long ago, a farmer some 50 miles from Detroit was very much excited over the fortunes of the candidates for mayor of Detroit, and he knew practically nothing about his home county sheriff or his congressman or state representative, simply as a result of too much attention to the big headlines of a Detroit daily.

Then there are so many hidden ways to fight a cause,—something the women must give considerable thought to if they do their best to keep their country clean and honorable. It was, indeed, gratifying to see the effort the women of Michigan made when the vote on prohibition was the issue. The women of this country had suffered too long from the effects of John Barleycorn to let any doubt be left as to how they felt on the matter and the result was a tremendous victory. However, I fear we do not always back up that victory as we should; I know in one county we immediately went to sleep on the job for at the very next election we allowed this condition to be the case—we could take our choice between an ex-saloon keeper or an ex-bartender for sheriff. Think of it! We made the big fight and won, but had failed to see the necessity of holding our ground and had allowed the enemy to "protect" our cause!

This fall there are so many issues, so many victories to protect that party should be a minor thought when compared to just what we farm people need and really must have if our conditions are to be improved. We must know (or should) how our state representative and state senators stand on the proposals for bringing some relief in the farmers' tax burden which we all feel is alto-

gether too heavy when compared to that of many other people. We should think strong on the matter of governing our state; if we approve of the centralized power of a few men controlling all state work and interests regardless of the wishes of the people of the state—well and good. But, if we do not like it, it we disapprove of having to submit to the will of what looks clearly like a moneyed and city controlled clique, for Heaven's sake let's forget party and political ambition and stand staunch for the cause of agriculture. The day should be past when the terms "rock ribbed" and "hide bound" could be applied to the voters of this country. Today we are hearing more about the "deep thinkers" and "broadmindedness."

We Must Never Quit I wish I could impress on the minds of our Michigan women that at this coming election we can send home just as rue a shot in protecting our homes and families as we did a few years ago when we said we wanted to clear this state of liquor for we are still voting on the issue when we endorse or condemn a 5% beer candidate whether it be for U. S. Senator or county sheriff. We know that many times we are discouraged and think that we are playing a losing game, but if we knock it down often enough we will eventually kill it.

Then there is the matter of amendments to the constitution to be voted upon this year. There are three very important ones before us,—and each one of them requires earnest, unbiased thought. I sometimes feel that we are too eager to fool around with our constitution. We find some group somewhere in this state planning on writing in something new, something that will bring the other fellow to time, something that cannot be changed without great effort. I hope we Michigan folks will not let this habit grow upon us. But this year we have these three amendments before us that must be decided by the individual voter and each one of them means great changes concerning the questions they cover. I do not feel that I should write anything to influence anyone to vote my way, but I do urge every voter to think well upon them all, to try and think without prejudice toward any creed, without selfishness toward any class and without malice toward any opponent. But rather think of the consequences! "Will the state be better? Will these changes cause hardships to one faction while benefiting the other?"

Let's be fair with everybody, even ourselves, let's study each issue on its merits and last, but by no means least, let's VOTE. We need every agricultural vote this year really more than it has been needed in years, for we know on every side that those who are opposing us in some of our measures are unusually active and are "counting noses" at every turn to get them all out and voting at the proper time. Why do so many of us fall when these trying times come to us? Why do so many stay at home on the husking job of the everyday household duty, letting this opportunity for self-protection and self-government go by and excusing themselves by saying, "It is no use"? That logic never won a battle. It is the forever sticking to a job that finishes it.

Through Co-operation Danes Make Success from Failure

Working Together, They Bring Prosperous, Cultured Rural Life

The Danes were once a seafaring, war-making, poverty-stricken people. Now they are agricultural, peace-keeping and prosperous. The all important question is asked, "How did they do it?"

During the Napoleonic wars they sided with the French. The English and Germans whipped them. Their navy was sunk; they lost most of their colonies. Germany took all the southern part of their country which was by far the best part of it. By the latter part of the nineteenth century, these defeated, poverty-stricken people were thrown back to make a living out of the poorest land in Europe—they had touched bottom.

Then what did they do? They did not emigrate to other lands; they did not submit themselves to be ruled by their aristocracy; they did not appeal to their government to help

them. They did a very unusual thing—they helped themselves. They formed an association of neighbors to do things together; they pooled their intellectual power so that everybody in the pool should get the advantage of the best brains; and they settled down to work out their problems on the spot.

They started co-operative societies of every sort. By their united efforts, Danish farmers have within a period of thirty years lifted agriculture in every phase of its undertaking to a science. The farmers of Denmark have solved the problem of production; they have solved the problem of distributing and marketing farm products. They have solved the problem of co-operative societies for the purchase of all farm supplies; they have solved the problem of co-operative banking; they have solved the problem of co-operative manufacturing for farmers; they have solved the problem of financing their farmers; in other words, they have solved the problem of co-operation. They have been able to do these things because the co-operation has been one hundred per cent, and in this one hundred per cent co-operation they have made farming attractive. They have brought culture to the people to such a degree that it is said the Danish farmer is rapidly becoming the most cultured gentleman in Europe. This nation of farmers has the largest per capita wealth of any country in the world, and the average size of the farms is less than thirteen acres.

Denmark is famous for its enlightened government, its freedom from corruption and its disposition not to meddle in the affairs of the individual. All of this has been brought about by the co-operation of the farmers. But they had to touch bottom before they started. Will farmers in other countries have to suffer in the same way? Time will answer. SOUTHERN PLANTER.

What the Growers Say About the Wool Pool

(Continued from page 1) "Yours of Sept. 12th received and am much pleased with the quick return on my wool. Am well satisfied with returns in every way except one. That is, you class me as a non-Farm Bureau member, this will never do.

"However perhaps you were not to blame as I see my trucker has mis-spelled my name which is Asa Plumb instead of Ace Plumb and my signature as it appears on wool contract is C. A. Plumb.

"My first three year membership was paid in full and have signed for next three years long ago."

C. A. PLUMB P. S. 2 bags, received July 7, 1924, Lot No. c-253. 485 lbs. Clarkston, Mich. Sept. 18, 1924.

(Mr. Plumb was refunded one-half cent a pound because of his Farm Bureau membership.)

Netted T. G. Caley 5 1/2c Above Local Offers

T. G. Caley, Lapeer County Farm Bureau member and wool pooler wrote:

"Received your check and was pleased very much with the way the wool was handled. It netted me 5 1/2c above best local offers and your settlement and remittance is unusually prompt. Hoping to have the pleasure of being able to consign my wool to you another year.

T. G. CALEY Metamora, Mich.

Partners Satisfied

F. J. Webb, Van Buren County Farm Bureau member and wool pooler wrote:

"I am well pleased with results this year, so is my son."

F. J. WEBB Paw Paw, Mich. Sept. 26, 1924.

From Midland County

Emil Jacobs, Saginaw County Farm Bureau member and wool pooler wrote:

"I have received your check as final settlement for wool, lot C-306 and it is entirely satisfactory. I have been a member of the Farm Bureau in Midland county since it was first organized. Will consign my wool next year if I have any."

EMIL JACOBS Merrill, Mich., R-2. Sept. 17, 1924.

PRaises Efficiency

A. Eugene Madole, Oscoda County Farm Bureau member and wool pooler wrote:

"I am in receipt of the check you sent me for my wool and wish to thank you for it and to thank you for your prompt and efficient method of handling the wool.

"Am very much pleased with the results and appreciate the tabulated statement enclosed."

A. EUGENE MADOLE LeRoy, Mich., R-1. Sept. 19, 1924.

Farmers Know What They Want and Get It

Byron Center, Oct. 13.—It is a rather common thing for farmers to go three to five miles out of their way to get Farm Bureau Brand seeds at the Byron Center Farm Bureau local in Kent county, according to R. Roelofs, the manager. Performance of the seed, its guaranteed high quality are the factors which have built up the Byron Center Bureau's seed business to \$2,000 for the months of March and April alone. The local handles only Farm Bureau seeds.

Corn Borer Advancing Toward the Thumb

Lansing, Oct. 15.—By next summer the European corn borer will be invading the corn fields in Jackson county and will be advancing on the corn fields in the rich Saginaw valley and Thumb district if it continues to travel as rapidly as it has during the past year.

Since the first infestations were discovered in Monroe county two years ago, the borer has spread its family into no less than seven Michigan counties. The pest is widely scattered through the corn fields in Wayne and Monroe counties, and has established itself well in Macomb, St. Clair and parts of Oakland, Washtenaw and Lenawee counties.

The situation is becoming very serious, in the opinion of experts in the employ of the state department of agriculture. The pest is difficult to control and despite quarantines established the borers seem to keep right on advancing, going from field to field, township to township, county to county and state to state.

Menominee Co. Farmers Order Car of Pyrotol

Daggett, Oct. 15.—Menominee farmers have not been slow to take advantage of pyrotol, the free war explosive which the U. S. War Dept. is distributing to farmers for land clearing purposes. Through County Agr. Agent Karl Knaus they have ordered a carload of 30,200 pounds for delivery at Daggett, which is the home of the hustling Daggett Farm Bureau local. Pyrotol is very much like sodalite and other war salvage explosives. Interested farmers should see their county agent about it before the supply is exhausted. The farmer pays only the cost of packing and the freight. The explosive is free.

SMITH IS \$250 AHEAD ON EGGS

Sells 5,000 Dozens Through Produce Exch. at 5c Over Others

Wellston, Oct. 15.—John Smith, Manistee County Farm Bureau member, who has a poultry farm near here, has something up his sleeve for knockers, and, being a good booster himself, he doesn't hesitate to tell it.

Before the Farm Bureau was organized Mr. Smith lost four cases of eggs in transit while shipping to commission houses in Detroit. He had no success in adjusting the claim himself over a period of two years. He enlisted the aid of the Farm Bureau Traffic department and got the thing straightened out so that he had his check for \$37 within two months. That paid his first three years' dues and gave him \$7 to boot.

He signed up again and last year sold over 5,000 dozen graded eggs through the Farm Bureau Produce Exchange. His account books show an average return of about 5 cents more per dozen than neighbors get who are still shipping the old way. Mr. Smith claims \$250 extra profit by shipping his eggs to the Farm Bureau Produce Exchange.

"A good business investment," says John when he opens up on the subject.

Asks Explanation of Our Tax Inequalities

(Continued from page 1) Hon. Fred B. Wells of Cass county, as a result of his service on the special committee of inquiry into the Matter of Taxation authorized by the Legislature of 1921 announces as his judgment that 65% of Michigan's wealth is represented by other property than real estate. Other students of taxation approaching this subject from different angles have arrived at similar conclusions. As noted above, the tax commission some years felt that the general property tax was even then reaching only half of our actual wealth. It is evident that the situation must be worse today.

If 80 per cent of our general property tax revenue comes from real estate and the remaining 20 percent from personal property and if the general property tax reaches only half of the wealth, then by multiplying 80 by the one-half mentioned above we can see that real estate, even at the time covered by the tax commission's report quoted above, constituted only about 40 percent of the total wealth of the state.

Where Property Tax Falls It would be difficult to tabulate all of the intangible wealth which exists in Michigan today. However, a few of the items might be noted. It is common knowledge that Michigan's wealth represented by bank deposits, totaling a billion dollars, mortgages at half a billion, land contracts, stocks and bonds, etc., are not reached by the general property tax.

Dr. David Friday, noted economist and taxation expert, one of the authors of the Federal Income Tax, is authority for the statement that the corporate property of the state is worth three and one-half billion dollars, while it is on the tax rolls for only one and one-half billion. Here is two billion dollars more which might be added to the list of wealth not reached at present.

There is no way of estimating the value of the land contracts in effect today. Large portions of our big cities are sold on this basis. The state is flooded with mortgage bonds put out by the bond houses. We have made many of our national, state and local bond issues absolutely tax exempt. During the last legislative session laws were passed repealing this tax exempt feature of foreign and domestic bonds, but these laws received the executive veto.

Some Other Figures Some idea of the proportion of the wealth of Michigan which is on the tax rolls today may be secured when we realize that the reports of incomes made to the United States Government for 1920 showed that individuals having net incomes of \$1,000 per year or more had net incomes that year totaling \$895,000,000. If we were to capitalize this at 5%, we find that this net income is equivalent to interest at 5% on \$17,900,000,000. This figure, which is almost three times the assessed valuation of Michigan for last year, bears out our statement that real estate constitutes but 35% of the total wealth of Michigan today.

States Invoke Income Taxes Perhaps the situation outlined above as applying to Michigan is not much worse than that found in some other states. However, it is interesting to know that an increasing number of the states are adopting state income tax laws to shift the burden of state support from real estate over to the net income basis. New York is a good example of a state which has largely relieved its general property from the burden of state support. Something like fourteen states have such state income tax laws. It is well to remember also that 36 states have gasoline tax laws removing the burden of highway construction and maintenance from real estate and placing it directly upon those who derive the benefits of the roads. States adopting these methods have shifted the burden of state support quite largely from the general property tax basis and have distributed it more equitably in proportion to ability to pay and benefits derived.

Its Recommendations Ignored In regard to the inquiry by Mr.

Brown as to why our State Board of Tax Commissioners has not tried to correct the inequitable situation which exists today, it might be said in their defense that for years they have been issuing reports in which they recommend fundamental tax reforms, such as the income tax, the gas tax, specific taxes on moneys and credits and the lessening of the burden on real estate. It is, of course, understood that the State Tax Commission does not make our tax laws but is merely charged with the power and duty of administering such laws as the Legislature may make. No state has ever been able to adequately reach intangible property through a general property tax.

Probably little fault could be found with our Michigan laws regarding the assessment of property. Our laws specify that property shall be assessed at its fair cash value, which is another way of saying its sales value under average conditions. However, it will be remembered that investigations conducted by the State and County Farm Bureaus in five Michigan counties last spring revealed that farm property was being assessed at a higher percentage of its average sales value than was village property and at a still higher rate when compared with city property. This state of affairs is apparently not so much the fault of our law as it is a reflection on the work of our assessing officers, although it is, no doubt, largely unintentional on the part of the assessors and is the natural result of the difficulty of assessing city property at its full value. It might be said in passing, however, that there is some agitation for a law which will provide that assessments be made not so much on the sales value of property as on its earning capacity. This is a separate matter and cannot be discussed here.

As suggested by Mr. Brown's letter, this whole matter of the inequitable distribution of the tax burden today is one in which our rural law makers should take the deepest interest. Observation of the last two sessions of our Legislature indicate that these men are becoming increasingly convinced of the need of reform in our tax policy and if they receive the proper support from their folks back home they should enact remedial legislation in the near future.

The questions and issues suggested by Mr. Brown's letter are too far-reaching and fundamental to be answered completely in one article. We shall attempt to present material along this line from time to time.

WHO WILL ACCEPT THIS CHALLENGE?

Kalamazoo Farmers' Co-op Has Real Seed Service Record

Kalamazoo, Oct. 12.—The Farmers Produce Company of Kalamazoo handles only Michigan Farm Bureau Brand Seeds and believes it has established a record for good service to its farmer patrons. Presenting to its patrons the high qualities of Farm Bureau seeds, their guaranteed northern origin, their purity and high germination, the Produce Company has observed a wonderful increase in its seed business. It distributed \$13,837.77 worth of Farm Bureau seeds in the first nine months of 1924. The Kalamazoo co-op wants to challenge any other co-op through the Michigan Farm Bureau News to beat that record for Farm Bureau seed service to patrons.

Following is the amount of Farm Bureau Brand seeds sold farmers in 1924 by the Kalamazoo Farmers Produce Company:

Mammoth Clover	29 bu.
Medium Clover	188 2/3 bu.
Aisike Clover	142 1/2 bu.
Sweet Clover	83 1/2 bu.
Timothy	115 bu.
Grimm Alfalfa	69 bu.
Grimm, common	27 bu.
Michigan, common	21 bu.
Utah, common	173 1/4 bu.
Ontario, variegated	78 bu.
Total	927 bu.

BULLETIN ON UDDER DISEASES OF COWS

The dairy farmer frequently suffers a loss of valuable cows because of udder troubles, and because of the importance of these losses and the possibility of prevention and cure, the United States Department of Agriculture has issued Farmers' Bulletin 1422, Udder Diseases of Dairy Cows. This publication contains careful descriptions of 20 common diseases of this nature and simple methods of prevention and treatment. It also contains some good information on dairy management. Write the Department of Agriculture at Washington, D. C., for this bulletin.

Wanting to work is so rare an event it should be encouraged.

Plant a Profitable Peach

Fruit growers ought to have a block of our new South Haven peach in every setting. It is the hardiest of good commercial sorts. This year when the cold wave of January killed the buds on most of the common varieties our new

SOUTH HAVEN

(Trademark Registered)

shows splendid crops. In orchards side by side in Van Buren County, Michigan, the Elbertas and others of like hardiness have only one-third of a crop, while the South Havens in same orchard had to be thinned! ! !

Its chief characteristics are EARLY BEARING of large and very attractive, high quality fruit; deep yellow in color with splashes and streaks of red and EXTREME HARDINESS.

Write for history and prices of this most meritorious peach.

The GREENING NURSERY COMPANY

Monroe, Michigan Born 1850 Still Growing

"No Sale Complete Until Customer Is Satisfied"

ATTENTION—MR. FARMER

Is Your Soil Acid?

ACID SOILS will not grow alfalfa. Agricultural Limestone is the only remedy. It corrects soil acidity and MAKES ALFALFA A SURE CROP.

LIMESTONE is the Keynote to the Profitable Farming of Soils.

If your soil needs Limestone, let's get Limestone on it. Don't put off liming until some future time. DO IT NOW!

For every dollar a farmer invests in Limestone, he gets from 300 to 500 per cent profit. The increase in crops the first year will pay for the initial application. Let us prove to you that OUR HIGH GRADE LIMESTONE WILL GET RESULTS. Special prices for a limited time.

Analysis equivalent to 98.18% Calcium Carbonate. Quarry in operation during entire twelve months of year. Prompt and efficient service at all times.

For prices and further information see your County Agricultural Agent, dealer or elevator company. If they cannot supply you with the necessary information, write direct to us.

DOLESE & SHEPARD CO.

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TO LIVE STOCK BREEDERS—A MARKET

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THE MICHIGAN FARM BUREAU NEWS 221 N. Cedar St. Lansing, Michigan

FARM LAND TAXES GAINING ON RENTS, UNCLE SAM FINDS

Taxes Skyrocket While Farm Rents Go Down; Ratio Triples in 4 Years

FARMS ARE HARDEST HIT

Gov't Report Supports Bureau Findings; Shows Continued Effort Needed

Washington, October 15.—Contentions of the Michigan State Farm Bureau that farm land is bearing too large a share of the tax load are upheld in figures released by the U. S. Dept. of Agriculture which show that state and county real estate taxes since 1920 have absorbed a larger proportion of the income from rent on farms than ever before.

The Department of Agriculture made a thorough study of the relation of taxes to farm income in Lenawee County, Michigan, and 25 other representative counties in the United States. For Lenawee County the findings showed that 38% of the rental value of farms was absorbed by taxes. Only two other counties, one in Pennsylvania and one in Wisconsin, showed a higher ratio of taxes to rents.

Taxes Absorbing Rents

Basing their study on taxes for 1919, the investigators found that in southern areas real estate taxes absorbed about 10 per cent of the net cash rent, in north central states 12 to 25 per cent and in western states 10 to 38 per cent. The Department findings verify the Farm Bureau's claim that since 1919 taxes generally have increased while farm rents have been reduced. There is reason to believe, the department said, that taxes on many less favored farms have absorbed all of the income from rent. Local rather than state taxes are held responsible for the greater part of the burden.

Present taxing methods which take land valuation without considering farm earnings as the basis for taxation are objectionable, the department said, and pointed out that land values include anticipation of future earnings which may never be realized. As average cash rents are the best index of the earning power of farm real estate the experts declare the truest measure of the tax burden the farmer is carrying is the ratio between average taxes and average cash rents.

True in Michigan

A recent survey of more than 100 Indiana farms, the department said, showed the ratio of taxes to rents increased almost threefold from 1919 to 1923. The 1919 study covered 26 states and indicated that farm real estate bore heavier taxes than urban real estate in the counties covered. This is in accordance with the facts disclosed in investigations conducted by the State and County Farm Bureaus in Michigan.

Referring to the conclusion of the Department of Agriculture stated above, that farm real estate in 1920 bore heavier taxes relative to rental income, than most urban real estate, S. M. Powell, who has had charge of the tax work of the Michigan State Farm Bureau, explains that the comparison relates only to the gross rental income of the two classes of property. If the amount of taxes levied on lands and city property could be related to net rental income or to net income, Mr. Powell points out the contrast would be much worse. There is every reason to believe from the findings of the Farm Bureau investigations already carried out in Michigan that the conclusion stated was true of most Michigan counties in which there are cities of considerable size.

If the conditions mentioned above were true in 1920, Mr. Powell states, the fall in values and rental of farm lands and in prices of farm products, contrasted with the sharp increase in the values and rentals of city property, has made the tax burden since 1920 relatively heavier on farm lands than it was in that year.

The Bureau's Tax Program

The facts brought out by the Department of Agriculture amply justify the taxation program of the Michigan State Farm Bureau, which is, first to secure uniformity in valuations of farm and urban real estate on the basis of fair cash selling values, as required by our present Michigan assessment laws, and, second, to secure such changes in the constitution and revenue laws of the State as will make the tax paid be in proportion to net incomes, whether derived from real estate, intangible property, or personal services.

BULL. ON SLAUGHTER OF BEEF ON THE FARM

In spite of the great concentration of the slaughtering and packing of meat animals by commercial concerns, there is still considerable slaughtering on the farms. Because of the demand for information regarding the best methods of killing beefs and handling the meat, the United States Department of Agriculture has prepared a complete and well illustrated Farmers' Bulletin 1415, "Beef on the Farm—Slaughtering, Cutting, Curing." For copies, address the Dept. of Agriculture at Washington.

All Michigan May Soon Be Fighting Corn Borers

Monroe Co. Agent Gives Us Facts and Warning We Should Heed

By CLARE L. BURTON
Monroe County Agricultural Agent

Monroe, Oct. 14.—Not many years ago there was quite a little flurry of excitement among corn growers of certain parts of the United States because of the announcement that the European corn borer had been found in Massachusetts.

In most cases this excitement subsided and farmers not in close proximity to the area infested ceased to worry or even think of what the presence of that insect might mean in the future. This year we have had a rude awakening because of large increase in numbers and territory infested by the borers.

We have known for some time that they were present in Michigan, but they were in such small numbers that no one seemed to worry about them. Anyone who dared to mention them as a menace was more or less poohed at. Not so this season. Fields which were examined for their presence last year and found free, have plenty of them this year to show what can be expected in the future.

Infestation Is Rapid

The writer visited a field in the vicinity of Toledo, Sept. 15, which last year showed a 17% infestation. This year that same field showed an infestation amounting to 42%. A demonstration meeting was held at this place and contrary to the expectations of those in charge there were 300 interested farmers present to learn how to control the corn borer. They were beginning to see the damage that could be done.

In Monroe County the same condition is true. In one township where federal men were trying to do some educational work among the farmers they were actually insulted and little or no attention paid them. This summer that same township shows a comparatively heavy infestation of corn borers. Many men are beginning to inquire what can be done to keep them down in numbers.

What To Do About It

There are a few simple rules which must be followed if we hope to continue growing corn at a profit. The borers now occupy the same place as the potato beetle did some years ago. We cannot hope to exterminate them and will have to learn to grow corn with them.

Inasmuch as the borer gets by the winter in a burrow in some part of the corn stalk or cob as a worm, it

will be necessary to follow some practice that will destroy the burrow.

Federal and state authorities agree that the first step is to cut the corn as close to the ground as possible, leaving as little space as possible for the insect to live over in the stubble. Corn which goes into the silo or which is run through a roll shaker and shredder is safe as the worms are killed in the process. All other fodder as well as cobs should be burned to get best results in eradication. Fall or early spring plowing of the stubble completes the program but does not eradicate all the borers, for some of them always manage to get by. It does however keep the numbers down within bounds.

A Tough Customer

When one considers that these worms can be frozen in solid ice for 24 hours and come out alive and that each female lays from 200 to 250 eggs in a season it is easy to understand how they increase so rapidly in numbers. The discouraging part of it all is that no one wishes to follow control measures until the horrible example of a ruined corn crop is in evidence. Just across the Detroit river field after field of corn has been ruined, yet we are doing nothing to protect ourselves against a similar loss in the very near future. In fact hills of corn have been found this season in Berlin township, Monroe County where every stalk has been broken down due to the weakening of the plant by corn borers.

The territory now quarantined as an infested area takes in all of Monroe and Wayne counties as well as parts of Lenawee, Washtenaw, Macomb and St. Clair counties. Perhaps you are not in the territory now, but when you consider that only twelve townships in Monroe and two in Wayne were infested last season it isn't going to take much figuring to see how long it will be before most of the corn growing area of Michigan is fighting corn borers.

Now is the time to be doing everything possible to hold them down in numbers. Every day that we delay means just that many more to deal with. Some have suggested that we quit growing corn for a few years and starve them out. That isn't a very bright outlook for a farmer and will not do any good as the corn borer has the same disposition as the American bear. If he doesn't have corn to eat, he will eat something else. His complete menu takes in some two hundred varieties of plants so there is nothing to do but destroy as many corn borers as possible while they confine their activities to the corn crop.

SENATOR'S PICTURE OF FARM PRICES

Expenses of Day in New York Paid in Terms of Farm Products

A very striking illustration of the low purchasing value of farm products was given a year or so ago by Senator McCumber in an address on the floor of the United States Senate.

Senator McCumber was discussing the itemized expenses of another senator who had spent \$19.75 in one day in New York City. Mr. McCumber translated the senator's expenses all into terms of farm products, and this is the way he did it.

"Without spying, Mr. President, I will ask permission to follow this senator from the time he leaves the train until he returns to it after a day's sojourn at the hotel.

As he leaves his cab he pays as fare for having been driven eight or ten blocks, six bushels of oats, and as a compliment to the driver for his very moderate charge he gives a tip of fifteen heads of cabbage. He registers at the hotel and is shown by the bellboy to the elevator. As he nears the tenth story he responds to the expectant look of the elevator lad with three dozen eggs. The bellboy lingers at the door of his room and is rewarded for his anxiety over the comfort of the guest with a

bushel and a half of barley.

"It takes a quarter of a ton of hay for this senator's breakfast. He gives the waiter two bushels of potatoes. His noon lunch is an average sized sheep with a bushel and a half of carrots for the waiter. In the evening he consumes four bushels of rye and the waiter has a bushel of onions to dream on. When he settles for his room, the landlord is the recipient of a half carload of turnips.

British Control World's Deposits of Nitrates

The world's supply of nitrates comes from the Chilean nitrate beds, all of which are controlled by an English syndicate, with the exception of 2.25 per cent of the production, which is in the hands of American companies. The beds produce about 2,186,000 tons of nitrates annually. The English syndicate is forcing prices to all the traffic will bear. Add to that a stout export tax of \$16 a ton collected by Chile and you have good reasons for the establishment of nitrate plants in America which can take their nitrogen from the air. The U. S. plant at Muscle Shoals, awaiting completion and operation, is a plant of that kind. So far political pressure exerted by hostile interests has prevented Muscle Shoals being operated in the interests of the people. Michigan members in Congress, with one or two exceptions, are favorable to completion and operation of Muscle Shoals.

Market Conditions

As Reported by the Michigan Elevator Exchange

WHEAT

—The highest price on the crop prevailing today. The world's shortage has put the market up 50c per bushel in four months. Some exporters talk still higher prices.

BEANS

—Movement considerably lighter than a year ago and prices 25c to 50c per hundred better. We expect to see beans sell at \$6 per hundred or better before another crop is raised.

CORN

—Government figures show present crop six hundred million bushels short from last year. The prices are high but with hogs well under \$12 and other feeds high in proportion, we do not look for a severe break in the corn market.

OATS

—The cheapest feed on the list. Canadian crop way short and good export business going on in United States oats, for the first time in several years.

RYE

—We have already over-sold

our exportable surplus of rye. This market has doubled in price in four months. Some exporters talk still higher prices.

The bean situation in Michigan is in a rather stagnant position at present. The crop is, as you know, a very light picker and this has thrown a good many beans onto the market in a short time. We have had three weeks of the nicest weather of the season, but our Southern trade especially has not been able to book many beans on account of very bad weather conditions there. The Thumb section of Michigan will start moving beans in volume within the next few days.

HOW MR. PHILLIPS CASHED IN ON THE LIVESTOCK CO-OPS

They Founded Sales Agencies at Leading Stockyards; He Uses Them

Occasionally a Farm Bureau member with a few hogs to sell, or a few cattle is of the opinion, perhaps, that his volume is not worth white shipping to the Producers Co-op Commission Ass'n at East Buffalo or to the Michigan Livestock Exchange at Detroit. For him, this article is worth reading.



W. E. Phillips

The other day, Oct. 10, W. E. Phillips of Decatur, third president of the State Farm Bureau and now a member of the Board of Directors, came into the Farm Bureau News office and told us about his shipment of 15 hogs, weight 4,490 lbs., to the Producers at Buffalo on Sept. 10, along with a double deck of hogs sent out by the Dowagiac Farmers Elevator Ass'n for a number of farmer consignors.

The 15 hogs brought Mr. Phillips \$33.64 net over what local cash buyers were offering that day. Mr. Phillips had the benefit of a 20 cent advance in the market, but if the market had not gone up he figured that the Producers' service would have netted him \$24.66 to the good anyway. Had the market dropped 20 cents instead of advancing that amount, his pencil showed him that his 15 hogs still would have netted him better than \$15 over local prices, and as a matter of fact, the market could have dropped 50 cents and he would have been ahead.

As it was Mr. Phillips figured that his interest in co-operative marketing, the Dowagiac co-op, the Producers and the Farm Bureau, all working together, was doing business when it made it possible for him to get \$33.64 additional out of those hogs, a sum he wouldn't have gotten otherwise. It is fair to figure that the other consignors benefited accordingly.

It is also worth while to reflect that the organized Michigan farmer is making tremendous strides in his co-operative marketing. Now, like Mr. Phillips of Decatur, Mich., he carries his stock through to his own sales office in Detroit and Buffalo; the Potato Exchange is putting the farmer in control of his potato marketing and the speculator out of running; the Fruit Growers and Milk Producers are doing for their folks what the livestock people are doing for co-op stockmen; the Michigan Elevator Exchange is a power in the grain and bean marketing field. They are all affiliated with the State Farm Bureau, which is a power in legislation, transportation, pure seeds, farm supplies and information for farmers. Most of this powerful co-operative organization has been developed in the very short period since the war. Think of it!

FARMERS ARE BUSINESS MEN'S GUESTS AT SHOW

By E. J. Lechnouts

Believing that the presence of progressive farmers from their counties at the recent National Dairy Show at Milwaukee would be the means of bringing back information and inspiration which would benefit their communities, the business men of Pinconning, Gladwin, Standish and Cheboygan, representing Bay, Gladwin, Arenac, and Cheboygan counties, respectively, provided funds to send two farmers from each county.

They spent one day in a close study of the exhibits, cattle and other attractions. The next day a tour of some of Wisconsin's best dairy country was made, visiting some of the average dairy farms. On one farm they saw three cows, each of them producing 20,000 lbs. of milk a year. A Bay county farmer remarked, "That's more than my nine cows gave me last year. If cow testing ass'ns and purebred sires will do that for him, they should do it for me. I'm glad I'm started in both."

IT PAYS TO BUY PURE BRED SHEEP OF PARSONS. The Cheboygan Pure Bred Sheep Co. has the finest selection of pure bred sheep in Michigan. Write for catalogue. Parsons, Grand Ledge, Michigan R.

Settlements Are Made on the 1924 Wool Pool

(Continued from page 1)
keting Ass'n as soon as enough wool is under contract to insure permanency. This association will have entire charge of co-operative wool marketing in the future and will be closely affiliated with the State Farm Bureau, as are the other commodity exchanges.

In the preliminary negotiations which made possible this big pool for the joint handling of all the wool marketed co-operatively from several states, Michigan was represented by the following committee of Farm Bureau officials and wool growers who went to Columbus, O., and perfected the necessary arrangements and contracts:

M. L. Noon, Jackson, president of the Michigan State Farm Bureau; Jay Smith, Dexter; H. E. Powell, Ionia; F. C. Tirrell, Charlotte; C. L. Brody, secretary-manager of the Michigan State Farm Bureau; and Don Williams, manager of the wool department of the Michigan State Farm Bureau.

Later this committee was enlarged and the following men now constitute the Wool Growers' Organization Committee:

M. L. Noon, Jackson, Mich.
Eli Lindsley, Delton, Mich.
H. S. Houseman, Albion, Mich.
F. C. Tirrell, Charlotte, Mich.
M. T. Cooney, Gaines, Mich.
H. E. Powell, Ionia, Mich.
Geo. Bateman, Grand Ledge, Mich.
Lloyd M. Gee, Jackson, Mich.
John Hawkins, Hudson, Mich.
F. S. Weis, Brighton, Mich.
C. M. Urch, Durand, Mich.
Jay Smith, Ann Arbor, Mich.

These men controlled the policies of the 1924 pool and will make arrangements for the future co-operative marketing of Michigan wool.

Establish "Ellis Islands" for Forest Immigrants

Portland, Ore., Oct. 15.—In order to determine the suitability of foreign trees for introduction into this country, arboretums in which groups of such "immigrant" species can be tried out are being established by the United States Forest Service in several of the forest regions. At Wind River, 60 miles from Portland, an "Ellis Island" of this sort has now some 75 different alien species of trees growing in small-sized groups or clumps and under close observation.

The Wind River arboretum includes such trees as the famous monkey puzzle tree from South America, the Japanese larch, the cedar of Lebanon from the Mount of Olives, the

Send your poultry to the Farm Bureau Produce Exchange at Detroit for better returns.

BUSINESS NEWS

30 a word per insertion for 3 or more insertions; 25c a word for each of 2 insertions; 4 cents a word for one insertion. Count each word, abbreviation and figure, including words in signature, as words. Cash must accompany order. Mich. Farm Bureau News.

LIVESTOCK

FOR SALE—THREE POLLED SHORT-HORN Durham Heifers, all registered, all due to calf soon, and one yearling bull. Stark Bros., Oxford, Mich.

MISCELLANEOUS

FOR SALE—CEDAR FENCE POSTS, poles, lath, vineyard stakes. Albert Schmidt, Hillman, Mich. R-1. 2-28-25

BREEDERS' DIRECTORY

Reg. Duroc Jersey Boars, Bred Sows & Glts. L. O. Klaty, Carsonville, Mich. 6-25
Herefords Reg. Cows with Calves by side for sale. Earl C. McCarty, Bad Axe, Huron Co. 8-15-25

SHROPSHIRE RAMS OF THE WOOLLY TYPE

Registered and priced right. Dan Booher, Exeter, Mich. R-4

INGLESIDE SHROPSHIRE "MICHIGAN'S FOREMOST FLOCK"

When in need of breeding stock, write us or visit our farm. We still have a few choice recorded yearling rams and are offering a few good recorded ewes. H. E. POWELL & SON, IONIA, MICH.

Better Service

That's the policy on which co-operative livestock organizations founded the Michigan Livestock Commission merchants at Detroit stockyards and the Producers Co-operative Commission Ass'n at the East Buffalo stockyards.

Better service at less cost to the shipper. This policy has been carried out. It explains why so many shippers to the above co-ops proudly exhibit checks which are positive proof of better returns. It explains too why both these co-ops lead their markets for volume of sales and are growing bigger every day.

Mich. Livestock Exch. at Detroit
Prod. Co-op. Com. Ass'n at East Buffalo

African cedar, the Chinese elm, the Hindu soft pine, and the more familiar Norway spruce and Scotch pine. Here also are American pioneers from other regions, such as the Arizona longleaf pine, the giant sequoia, the curiously branching digger pine from California, the red pine from the Lake States, western white pine from Idaho, loblolly pine from Georgia, the Colorado blue spruce, Maine white spruce, red cedar from Virginia, the western hemlock of Alaska, black gum from the swamps of Florida, and white ash from the Ohio River bottomlands.

The lodgepole pine from Colorado and the knobcone pine of California are the tallest trees now in this collection. At 10 years of age they are nearly 20 feet high, and have been shooting upward at the rate of 30 inches a year recently. In contrast with the very rapid growth of these trees is that of the white-bark pine, which in the same time has reached only 5 inches, and the Mexican pine just one inch taller.

Poultry, Eggs & Veal

Car Lots or Less

POULTRY Detroit is one of the best live poultry markets throughout the country for shippers and truckers. There is always a demand here at a good market price. Whether a large or small shipper, we solicit your patronage.

If you are able to load car lots, get in touch with us.

EGGS We are now specializing in Fancy White Henny Eggs and are obtaining some very good prices for shippers. Many poultry farms throughout the state market their entire production through us.

DRESSED VEAL The weather is again in good shape for shipping dressed veal and we are again handling country dressed calves. They are a paying proposition for shippers to this market.

FARM BUREAU PRODUCE EXCHANGE
2610-2616 Riopelle St. Detroit, Mich.

MONEY CROPS

SOLVAY, ground to powder, brings results the first year. One spreading benefits the soil for four to five years. Easy to spread. This year use SOLVAY.

SOLVAY Pulverized Limestone brings QUALITY crops that command highest prices. Makes sour soil sweet and productive. Write for the SOLVAY booklet—tells how to use lime economically and for greater profit—FREE on request. Address THE SOLVAY PROCESS CO., Detroit, Mich.

with Guaranteed 95% Carbonates. Furnace dried. Non-caustic—will not burn.

Do You Feed 15% To Heat The Drinking Water?

Have you ever thought what it costs in feed to allow dairy cows to drink ice water during the winter?

Do you know that a 30-lb. cow receiving about 7 1/2 lbs. of grain daily on the basis of one pound of grain to four pounds of milk requires about 100 lbs. of water daily, according to Henry & Morrison, the authors of "Feeds and Feeding," the world's standard work on that subject?

That if she gets ice water, it takes about 1.3 lbs. of grain,—about 15% of the grain ration, to bring that water up to her body temperature? That the 1.3 lbs. of grain do not go for milk production?

That at 2 cents a pound for corn, heating that ice water costs the feeder about \$2.35 per cow during the winter months of December, January and February?

Furthermore, that ice cold water halts the regular digestive functions for some time and, of course, it isn't the best thing for the cow.

Figured on the basis of a herd of cows, it wouldn't take long for the feed loss mentioned above to pay for the installation of an inside water tank, supplied with warm water from the regular watering trough. A good tank heater can be bought from five to ten dollars. It will more than pay for itself the first winter. Wood is a cheaper fuel than corn. Warmed water will make a difference in your herd's milk production.

Then, for economical and increased milk production, to keep your herd in splendid condition, we recommend Michigan Milkmaker, 24% protein and made up under a public formula. The milk-making ingredients are shown on the bag, pound for pound. You know exactly what you are feeding.

260 co-operative ass'n's handle Michigan Milkmaker. Your manager can supply you. For information write,

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