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Farm News

# FARM MICHIGAN NEWS



A Newspaper For Michigan Farmers

Vol. XII, No. 12

SATURDAY, DECEMBER 1, 1934

Published Monthly

## FARM BUREAU WINS SALES TAX SUIT TO EXEMPT FARM SUPPLIES

### MICHIGAN FARM BUREAU OF '34 UP AND COMING FAST

#### 150 Local Farm Groups Find Their Organization Strong And Doing Well

Lansing.—The largest delegate and visitor attendance in years featured the 17th annual meeting of the Michigan State Farm Bureau here Nov. 8 and 9.

One hundred and fifty County Farm Bureaus and farmers' co-operative elevators, creameries and other ass'ns affiliated with the Farm Bureau were represented by voting delegates.



CLARK L. BRODY

The convention was in fine humor and had reason to be. The Farm Bureau had just played an important part in defeating all six proposed amendments to the Constitution at the Nov. 6 election. The delegates adopted constructive resolutions for future action on the state income tax, for county government reform, and hinted that it would be a good idea to make it much more difficult to amend the Constitution.

#### Two More Exchanges Affiliate.

Two more commodity marketing exchanges became affiliated with the State Farm Bureau: The Michigan Co-operative Wool Marketing Ass'n and the Michigan district of the Midwest Producers Creameries, Inc., a group of 11 Michigan co-operative creameries making about 20 million pounds of butter annually. Each exchange has a director on the Farm Bureau board.

With their affiliation, the delegates enlarged the Farm Bureau board by two commodity directors and three more directors at large, making the total 16. At the election, the following were named:

- COMMODITY DIRECTORS**
- W. W. Billings..... Wool Mktg. Ass'n
  - C. A. Woodruff..... Live Stock Exch.
  - O. R. Gale..... Mt. Lakes Fruit Ind.
  - G. S. Coffman..... Midwest Creameries

- DIRECTORS AT LARGE**
- H. H. Sandford..... Calhoun Co.
  - E. T. Leipprandt..... Huron Co.
  - John Houk..... Mason Co.
  - M. B. McPherson..... Kent Co.
  - Mrs. Edith Wagar..... Monroe Co.
  - C. J. Reid..... St. Clair Co.

#### Billings Elected President.

The above directors, together with six other directors on the board, organized by electing Mr. Billings president; W. E. Phillips, vice president; and the following as the executive committee, to act between regular meetings of the entire board:

W. W. Billings, chairman; W. E. Phillips, M. B. McPherson, Mrs. Edith M. Wagar and Paul Begick.

Clark L. Brody of Lansing was named as secretary and treasurer for his 14th year in that capacity.

The six directors whose terms did not expire in 1934 are: Paul Begick, Bay county; J. J. Jakway, Berrien county; C. S. Langdon, Clinton county; directors at large: J. T. Bussey, representing the Michigan Potato Growers Exch.; Wm. Bristow, the Michigan Milk Producers Ass'n; W. E. Phillips, the Michigan Elevator Exchange.

#### Secretary Brody's Report.

No small part of the satisfaction prevailing in the convention came from the annual report presented by Clark L. Brody, secretary, treasurer and manager of the Michigan State Farm Bureau.

The delegates learned that every department of the Farm Bureau is on the right side of the ledger and is serving more people than it was a year ago. Since the low point in 1933, all divisions of the State Farm Bureau have made progress. Losses have been worked off. The departments continue to combine economy in operation with good business judgment.

### 42nd Annual Farmers Clubs Meetings Dec. 4-5

Alma.—Forty-second annual meeting of the Michigan State Ass'n of Farmers Clubs will be held at the First Methodist church here Wednesday and Thursday, Dec. 5 and 6.

Speakers include Dr. Eugene Elliott and Dr. Heaton of the State Department of Public Instruction; Judge Louis C. Crampton of Lapeer, Prof. Tyler of Alma college and Dr. Smith of the Mt. Pleasant Normal school, and Dr. Crooks of Alma. A splendid program of music and other entertainment has been prepared.

### NASHVILLE, TENN., TO DRAW LARGE MICHIGAN GROUP

#### American Farm Bureau Ann'l Meeting to Be Held Dec. 10-12

Lansing.—Michigan State Farm Bureau is to have a large delegation of members, nearly 100, to the 16th annual meeting of the American Farm Bureau, which is at Nashville, Tenn., Dec. 10-12.

A visit to the historic South—the homes and last resting places of former Presidents Jackson and Polk, the theatre of important engagements of the Civil war, and the present day attractions of Muscle Shoals and a modern southern city of the Old South—have interested many Michigan Farm Bureau members in making the trip.

About 80 Michigan Farm Bureau members have qualified for the trip in a membership contest which has been going on the past few weeks. Bureau members and friends may join them on the six or seven day trip by writing C. L. Brody of the Michigan State Farm Bureau at 221 No. Cedar street, Lansing, for particulars as to transportation, hotel, and meals. It is estimated that \$40 will pay these expenses for one person for the trip and \$60 for two with careful management. Such expense estimates are on a party basis, where the savings in transportation is very important. Anyone desiring to make the trip should write Mr. Brody at once.

The Farm Bureau party will travel by Michigan Central train, leaving Lansing Saturday morning, Dec. 9, at 7:35 P. M. Party members may get on at Jackson at 3:35, Detroit 11:50 and Monroe 12:30, all eastern time. A ticket agent will be on the train. The round trip fare is \$16.98. Hotel rates at Nashville convention hotels are \$2.50 single to \$4 double per day. We understand rooms are available for less nearby. Farm Bureau members and others desiring to go should write the Farm Bureau at once for tickets, hotel reservations, etc.

The group stops over night Saturday at Louisville, Ky. Sunday they will see the Farm Bureau machinery plant there and go on to Nashville. The return trip starts Thursday morning, Dec. 13, stopping at Cincinnati that afternoon to see the Farm Bureau fertilizer plant and staying in Cincinnati that night. Friday morning the party returns to Lansing. Previous plans for bus and automobile transportation for the party to Nashville are cancelled by the special train arrangement.

Two members of President Roosevelt's cabinet will address the convention. Other speakers are nationally known authorities on production, marketing and question of public interest.

Monday, December 10, the opening day, the speakers are the Honorable Cordell Hull, Secretary of State; Governor Hill McAllister of Tennessee; Edward A. O'Neal, president of the American Farm Bureau Federation and Dr. George F. Warren, Professor of Economics, Cornell University, adviser to President Roosevelt on monetary problems.

Tuesday, Dec. 11, the convention will be addressed by W. I. Myers, Governor of the Farm Credit Administration; Chester C. Davis, Administrator of the Agricultural Adjustment Act, and H. R. Tolley, assistant administrator of the Triple-A program for agriculture. The annual banquet speakers Tuesday evening are Secretary of Agriculture Henry A. Wallace and Governor John Winant of New Hampshire.

On Wednesday's program are four distinguished directors of the Extension Service: Cecil Creel, Nevada; L. R. Simons, New York; R. K. Bliss, Iowa, and L. N. Duncan, Alabama. Other speakers during the day are Miss Margaret Ambrose, assistant director, Home Demonstration Agents for the State of Tennessee.

### 17 FARM GROUPS SUGGEST MEN TO SUCCEED METZGER

#### Fitzgerald Seeks Farmer Who Is Endorsed by Farm Organizations

Lansing.—Upon the suggestion of Gov.-Elect Frank Fitzgerald that he would welcome the suggestion of several actual farmers who would be acceptable to Michigan farm organizations as State Commissioner of Agriculture in the new administration, 17 farm organizations met at the State Farm Bureau Nov. 23 and unanimously endorsed four out of a group of eight names placed before them. They are:

Elmer A. Beamer, of Blissfield, operator of a large live stock farm in Lenawee county. He has been president of the Michigan Live Stock Exchange for many years, and is nationally known in co-operative marketing of live stock.

Earl C. McCarty of Port Huron. Former Huron county livestock breeder and farmer. Has been county ag'l agent for St. Clair county for a number of years. Very well known among farmers in the Thumb section.

James Thompson of Jackson. Former member of the legislature, and the operator of a large farm in Jackson county. A strong figure in central Michigan agriculture.

William Hardy of Stanton. Manager of the Stanton Elevator Co., a large farmers' ass'n handling potatoes, grain and farm supplies.

Other names placed before the 17 organizations to succeed Commissioner of Agriculture Samuel T. Metzger, but which failed to get a majority vote were those of: Harry A. Riley, Antrim county farmer of Belleair; G. Elwood Bonine, Cass county farmer of Cassopolis; A. B. Cook, Shiawassee county farmer of Owosso and former master of the State Grange; Herbert E. Powell, Ionia county farmer and former Commissioner of Agriculture in the Green and Brucker administrations.

N. P. Hull, chairman of the executive committee of the State Grange and chairman of the meeting, said that the meeting was called by the Grange and the Farm Bureau when he and Sec'y Brody of the Farm Bureau understood that the Governor would welcome suggestions from the farm organizations.

All Michigan farm organizations were invited. The Farmers Union was represented by its Secretary, Mr. Chester Graham of Grant and several others. Mr. Graham stated that his group could not be represented officially without advice from their State president, who could not be located. The Union group then withdrew from the meeting.

The meeting resolved that any individual present could present the name of any candidate for Commissioner of Agriculture. It agreed that when all had been named, the meeting would vote on them, one vote from each organization and by ballot. It was also agreed that the four highest, having a clear majority, should be the farm organizations suggestions to Gov. Fitzgerald. The following organizations were present and their representatives were:

**MICHIGAN STATE GRANGE**—N. P. Hull, Chairman, Exec. Comm.; Stanley Powell, Memb., Exec. Comm.

**MICHIGAN STATE FARM BUREAU**—W. W. Billings, President; W. E. Phillips, Vice-pres.; M. B. McPherson, C. J. Reid, E. T. Leipprandt, Directors.

**FARM BUREAU SERVICES, Inc.**—Wm. Zantbeil, President; A. J. George, Director.

**MICHIGAN ELEVATOR EXCHANGE**—Frank Gilmore, Secretary; H. H. Sandford, Director.

**MICHIGAN CROP IMPROVEMENT ASS'N**—R. V. Tanner, President; Alfred Stura, Director.

**MICHIGAN STATE HORTICULTURAL SOCIETY**—Herbert Nafziger.

**GREAT LAKES FRUIT INDUSTRIES**—J. A. Richards, Secretary.

**MICHIGAN POTATO GROWERS EXCHANGE**—J. T. Bussey, President; Fred P. Hilt, Manager; L. E. VanLiew, James McFain, Directors.

**MICHIGAN CO-OP WOOL MKTG. ASS'N**—Forrest King, Vice-President.

**MIDWEST CO-OP CREAMERIES**—G. S. Coffman, President; C. A. Brody, F. C. Ferns, Directors.

**MICHIGAN LIVE STOCK EXCHANGE**—J. H. O'Mearley, Secretary; J. R. Bettes, Charles A. Woodruff, Edward Dippy, Nate Pattison, Directors.

**MICHIGAN BEET GROWERS ASS'N**—Frank Oberst, President.

**MICHIGAN MILK DEALERS ASS'N**—H. C. Hanson, Director.

**MICHIGAN ALLIED DAIRY ASS'N**—H. C. Hanson.

**MICHIGAN LIVE STOCK BREEDERS ASS'N**—A. J. Adams, President.

**MICHIGAN MILK PRODUCERS ASS'N**—Fred W. Meyer, treasurer; Anthony Huyser and Harry G. Calkins, directors.

**STATE ASS'N OF FARMERS CLUBS**—Burr J. Hoover, E. M. Moore and Tracy F. Crandall, directors.

### PRESIDENT



W. W. BILLINGS

W. W. Billings, general farmer and live stock man at Davison, Genesee county, was elected president of the Michigan State Farm Bureau by the board of directors following the annual meeting at Lansing, Nov. 8-9. In July of 1934, Mr. Billings, long time vice president of the Farm Bureau, succeeded to the presidency upon the death of President M. L. Noon. Mr. Billings is one of the earliest members of the Farm Bureau. He has served as County Farm Bureau president and at one time directed the Farm Bureau organization work in the field. He is an ardent sheep man and president of the Michigan Co-operative Wool Marketing Ass'n.

### AMENDMENTS LOST BY LARGE MARGINS

#### Lack of Confidence Shown In Adverse Majorities Rolled Up

Not in years have a group of proposed amendments to the State Constitution received such an overwhelming defeat as that administered to the six on the Nov. 6 ballot.

The majorities against them appear to have averaged better than 5 to 1. The gasoline and weight tax amendments, conceded to have had the best chance of adoption because of the radio and publication advertising spent on them by the Automobile Ass'n and the petroleum industry, were just as decisively rejected as the others.

The farm organizations, manufacturer, real estate, education, railroad, good roads, timber and mining and the general motors interests united Oct. 29 to bury their differences regarding certain amendments and agree to work for the defeat of all six. That meeting, called by the Michigan State Farm Bureau, left the amendments without much public support.

Farm Bureau members, Grangers, local school districts and many others did important work in the last weeks preceding the election. Hundreds of local meetings were held to explain and discuss the amendments.

### Younger Fellows Head Eaton Farm Bureau

The younger generation of farmers has become prominent in the affairs of the Eaton County Farm Bureau.

At the recent annual meeting held at State Farm Bureau at Lansing, it turned out that the new president, vice president and secretary-treasurer and four of the seven directors are men in their twenties. They are: Keith King, Charlotte, vice president; Sidney Phillips, Charlotte, president; George Miksell, Charlotte, secretary-treasurer, and Walter Schroeder, director.

John B. Strange and George E. McMullen of Grand Ledge continue as the oldsters on the board. Women members are Mrs. L. C. Kline and Mrs. Joseph Schroeder.

The Farm Bureau changed its annual meeting date to the second Wednesday in October hereafter, and revised its by-laws to require that the board of directors should elect the president and other officers, rather than have them elected from the floor. The group inspected the State Farm Bureau and had lunch there.

British trade unions lost 1,000,000 members in the last 9 years.

### Sales Tax Paid On Farm Supplies For Food Production

	Price to Farmer	3% Sales Tax
Aug. 15, 1934		
Com. Alfalfa, bu.	\$ 14.00	.42
Clover, bu.	13.00	.39
Egg Mash, cwt.	2.45	.07
Bran, 1/2 ton	16.00	.48
Midds, 1/2 T.	17.50	.53
Oil Meal, 1/2 T.	22.50	.68
Cottonseed, 1/2 T.	23.00	.69
Milkmaier, 34% T.	48.00	1.44
Fertilizer, 2-12-2, T.	30.90	.93
Fertilizer, 0-20-0, T.	24.40	.73
Fertilizer, 4-16-4, T.	37.00	.11
Binder Twine, 150 lbs.	11.75	.34
Arsenate Lead, 200 lb.	20.00	.60
Copper Sulphate, 1 bbl.	19.20	.60
Fence, 80rd. 1047-6-11	45.60	1.37
Disc Harrow, 8 ft.	77.65	2.33
Grain Drill	176.00	5.29
Culti-Facker	88.20	2.65
Hay Rake, S. D.	124.20	3.73
Hay Loader	128.40	3.85
Grain Binder	246.00	7.38
Tractor	985.00	29.55

### COURT VICTORY IS HIGH POINT IN 17 MONTHS' BATTLE

#### Farm Bureau Uses Sales Tax Board's Own Reasoning To Defeat It

The farm supplies sales tax suit trial before Judge Leland W. Carr of the Ingham circuit court Nov. 19 brought to a climax 17 months of effort by the Farm Bureau and 180 associated farmers co-operatives to convince the State Board of Tax Administration that farmers are entitled to sales tax exemption on farm supplies bought to produce goods for sale.

Farm News readers are familiar with the history of this case. It began in July of 1933 when the Farm Bureau protested that the sales tax board's "component parts" rule exempting manufacturers and other processors of raw materials should also be interpreted to exempt farmers' raw materials. Feeds, seeds, fertilizers and other products are bought to be processed and sold in another form, the Farm Bureau said.

#### Finally They Get Together

The Board denied the Farm Bureau petition for exemption without a hearing; it ignored the Legislature's resolution of intent for a time, but adopted a resolution Aug. 30, 1933, granting farmers the desired exemption. The Board withdrew the exemption in a few days, and finally washed its hands of further consideration of the matter.

It was another day on November 19, 1934, when the Farm Bureau and 180 farmers co-ops, banded together since May 18, 1934, came into court for an interpretation of the law as it applies to farmers.

The Farm Bureau was represented by Berry & Stevens of Detroit, one of the leading law firms in Michigan. These attorneys defeated the sales tax board and the Attorney General late last winter in a similar suit for interpretation of the sales tax law in behalf of a group of Michigan manufacturers. The State has delayed and delayed again in appealing that case to the Supreme Court, but has reached the point where it can delay no longer.

The sales tax board was represented Nov. 19 by Mr. Judson E. Richardson, an assistant attorney general. He began by asking for delay of a week or more after the Farm Bureau testimony so that he could bring in witnesses. The court reminded him that he had had ample time to be prepared and that the case would proceed.

#### The Burden of Proof

The burden of proof in the farm supplies case was upon the Farm Bureau as plaintiff. Its business was to prove that farm supplies for production purposes are bought for re-sale and are re-sold in another form, and that the ingredients or materials found in the supplies can be traced into the final product. The State appeared content to rest on its theory of "component parts" and to insist that if the raw material were not present and identifiable in its original form in the final product, the theory of component parts was upset, and the raw materials subject to sales tax. Any chemical change in the raw materials in processing destroys their identity and constitutes a "final consumption" thereby making the supplies purchased subject to sales tax, according to the law, the defense argued.

With that the Farm Bureau took issue. Personal property remains personal property, chemical change or none, and the question at issue is whether or not the supplies are bought for resale, or for wrapping.

(Continued on page 2)

### SUPPLIES USED IN PRODUCING GOODS FOR SALE NOT SUBJECT TO SALES LEVY, INGHAM COUNTY COURT RULES

Seeds, Feeds, Fertilizers, Sprays, Twine, Tools, Machinery, Fence Are Examples; Expecting State to Appeal; Meanwhile Sales Tax Remains on Supplies

The Michigan State Farm Bureau and 180 associated farmers' co-operative ass'ns have won their court suit to compel exemption of farm supplies bought by farmers to produce goods for sale.

The decision means from \$500,000 to \$1,000,000 annually in sales taxes to Michigan farmers. In the year ending June 30, 1934, Michigan farmers paid \$600,000 in sales taxes on the production supplies in dispute.

Judge Leland W. Carr of the Ingham circuit court heard the suit of the Farm Bureau Services, Inc., and intervening co-operative ass'ns versus the State Board of Tax Administration at Lansing, Nov. 19.

#### A Sweeping Victory

November 22, Judge Carr handed down his decision, setting forth that in his opinion the Farm Bureau was correct in nearly all of its argument. He ruled that sales of merchandise to farmers—seeds, feeds, fertilizers, insecticides, fungicides, machinery, implements, fence, etc.—for use in producing crops intended for sale are not subject to the 3% sales tax.

Sales of such goods to farmers for producing crops for their own table or personal consumption were ruled subject to tax, as was admitted by the Farm Bureau at the trial.

Only point lost by the Farm Bureau in the court's ruling was exemption of butter when taken by farmers from their creameries against their delivery of cream. Such a transaction is not a service, even in the case of farmer owned creameries, but is a trade and subject to sales tax. The same principle applies to wheat exchanged for flour, the decision said.

#### Tax Still in Force

The State Board of Tax Administration has intimated that it will appeal Judge Carr's decision. The State has 20 days from Nov. 22 to file such an appeal. If the case goes to the Supreme Court, another battle will be fought. If the State doesn't appeal, Judge Carr's decision should become effective soon. However, it can be expected that the State will appeal. In the meantime, farmers must pay, and retailers of farm supplies must collect sales tax just as they have been doing. When it is clear that the Farm Bureau's victory is beyond question, the State Board of Tax Administration will issue an order lifting the tax on farm supplies.

#### Summary of the Decision.

The court held that a concurrent resolution passed by the 1933 legislature expressing legislative intent to exclude sales for production from the sales tax was decisive of the issue when considered together with certain language of the sales tax act which had been characterized by the Farm Bureau as ambiguous.

No question as to the validity of the sales tax act was raised, but the issue was whether the sales tax applies to sales of seeds, fertilizers, farm machinery, and similar property intended to be used and actually used in productive operations for purposes of sale.

The Farm Bureau contended that the language of the statute is ambiguous and that it was the legislature's intention to exempt such sales from the sales levy. The sales tax board insisted that the language of the law does not permit the interpretation of the law sought by the Farm Bureau.

Judge Carr pointed out in his opinion that the basic rule of statutory construction is that the intention of the law-making body be carried out if possible, and that if the language of a law is ambiguous recourse may be taken to its legislative history.

The Farm Bureau claimed that into the production of every crop designed for sale there necessarily enters the seed, the fertilizers, fungicides and insecticides and fences for the protection of the crop, and a portion of the value of the farm implements used in the preparation of the ground, the cultivation of the crop, and the harvest, and that such sales, in the ultimate analysis are for the purpose of resale.

#### Judge Carr Agrees.

Judge Carr said a consideration of the language of the statute led him to the conclusion that such an interpretation of the ambiguous language is tenable, and that such an interpretation was clearly established as the legislative intent by the concurrent resolution, which said it was the intent of the law makers:

"To exclude any sale of anything used exclusively in the manufacture, assembling, producing, preparing, or wrapping, crating, and otherwise preparing for delivery any tangible personal property to be sold."

The legislature further stated in its resolution that the word "producing" should be construed to include agricultural production, the opinion set forth.

Judge Carr stated that if the resolution may be considered at all it is clearly decisive of the issue although it is obvious that the legislature may not amend a prior act by a joint or concurrent resolution.

"If in the present instance, however," the court continued, "the language of the act is open to the interpretation among others the plaintiff contends should be given to it, it follows that recourse may be had to the resolution as indicating the actual intention of the law-making body."

Judge Carr expressed his belief that the interpretation is permissible and that the construction suggested by the legislature in its resolution must be accepted.

#### "Not Subject to Tax"

The court concluded as follows: "It follows from the conclusion reached as to the interpretation of the statute that sales made by plaintiff of personal property to farmers, dairymen, fruit growers, and others, to be used directly or indirectly in the production of crops intended for sale are not within the purview of the act, and the proceeds of such sales are in consequence not subject to the tax. It is obvious, however, that such sales of merchandise intended to be used for the production of grains, fruits, or vegetables for consumption by the grower, rather than for sale, are subject to the tax."

"The further question is presented, however, with reference to certain feed and flour grinding operations. It appears that in some instances grains are brought in to the mill to be ground into feed, the mill owner taking a part of the feed so ground by way of compensation for the service rendered. There seems to be some dispute on the record as to whether feed returned to the farmer is regarded as sold to him. Clearly such transaction is not a sale within the meaning of Act 167 of 1933. It is quite possible that intervening petitioners have misunderstood the position of the sales tax board on this matter."

(Continued on page 1.)

# MICHIGAN FARM NEWS

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## Observations After a Law Suit

Several important conclusions are to be drawn from the law suit won by the Michigan State Farm Bureau and 180 associated farmers' co-operative associations over the State Board of Tax Administration.

First, that it pays to have the courage of your convictions and fight for what you think is right. Because the Farm Bureau and farmer-owned elevators, creameries and merchandising associations fought for a court interpretation of the sales tax law to compel exemption of farm supplies when bought by farmers to produce goods to sell, we made it possible for a court of law to interpret the meaning of the act as far as farmers are concerned. The Ingham circuit court holds that the State Board of Tax Administration should not be collecting tax on such farm supplies, and holds that the Farm Bureau is right in the matter. It means \$600,000 a year to Michigan farmers.

Second, the experience again demonstrates the benefits to be had when groups with similar interests will work together. Perhaps neither the Farm Bureau nor any one of the associated farmers' co-operatives could have afforded to have underwritten the expense of the case to date. But together, and with small individual financial outlay, they were able to hire one of the best legal firms in Michigan for such cases, and to build up a strong case from among themselves and their patrons. They are prepared to see the case to the Supreme court if necessary. The Farm Bureau is in charge and the burden is distributed in small parcels among many.

Third, there is an old saw to the effect that if you don't look out for yourself, you can't expect the other fellow to do it for you. This case illustrates that principle perfectly. From the effective date of the sales tax act, the only voice that has been raised in the farmers' interest has been that of the Michigan State Farm Bureau, the farmer-owned merchandisers of farm supplies, and those private firms acting as distributors for the Farm Bureau, and other farm groups.

The Farm Bureau and its associated distributors not only protested, but conducted a 17 months' effort that finally wound up in a court for interpretation of the law. All farmers stand to benefit from this case, including customers of privately owned elevators and businesses which have gone along, collecting the tax from farmers and without protest. We have no quarrel with them. They may have questioned the sales tax board's interpretation of the law on farm supplies.

But we do point out that the Farm Bureau and the co-ops not only questioned the interpretation, but they fought it out to a decision.

## Farm Women Examine the New Deal

Hope, based on America's New Deal, and especially as the new deal bears on individual farm income, was the keynote of a speaking contest carried out by the women of the Michigan State Farm Bureau at their annual meeting at Lansing Nov. 8.

Eight farm women expressing their views on the relation of federal legislation to agriculture and the farm home maker—all on an afternoon program—would ordinarily be assumed to be enough for any program. But in this instance the number of speakers did not detract from the interest in the contest.

The speeches were interesting. The women who delivered them were interesting. They had given thought to what they were about to say and sought to make it interesting.

While all eight speakers spoke on the same subject, it developed that each had approached the question from a different angle and presented her statement in a different manner than the others. One observer was able to classify the speakers in accordance with their style of presentation as these types: teacher, scholarly, evangelistic, dramatic, club woman, lecturer, reformer, and campaigner.

These women are of the measured opinion that agriculture is going forward under the AAA and other aspects of the new deal. They compared the immediate past with the present and looked into the future.

"The real object of the AAA is not measured in terms of production, prices and surpluses. It provides farmers with a means for co-operation," said Mrs. Howard Paquin of Allegan county, winner of first place in the contest.

"The new deal is helping secure equality for agriculture. It has brought new hope to farm families. It has saved many homes from foreclosure. The majority of farmers do not want to go back to the days of uncontrolled production and unmanageable surpluses," said Mrs. Fred Dobbys of Mancelona, winner of second place.

Other contestants were: Mrs. Wesley Hawley, of Ludington, Mason county; Mrs. Oscar Finkbeiner, of Middleville, Barry county; Miss Imogene Clement, of Dundee, Monroe county; Mrs. Bessie Kerr, of Hart, Oceana county; Mrs. Leahy Del Montgomery, of Charlotte, Eaton county; and Mrs. Gerford Carver, of Climax, Calhoun county. The first four places went to Mrs. Howard Paquin, Mrs. Fred Dobbys, Mrs. Wesley Hawley and Miss Imogene Clement, in that order.

The judges included Mrs. Eben Mumford, wife of Dr. Mumford, of the Michigan State College; Prof. O. L. Drake, of the English department of the college and Mr. Sam Langdon, representing the State Farm Bureau. The judges knew the speakers only by a number.

The contest was organized by Mrs. Edith Wagar of Carleton, Monroe county, and was the second of its kind.

## Hog-Corn Contracts For 1935 Announced

East Lansing.—In 1935, as in 1934, the corn-hog production program will be voluntary and will be carried out largely by the farmers themselves through their community committees and county control associations. The corn provisions of the contract limit the corn acreage to 90 per cent of the average for the two years 1932 and 1933—the same base as for 1934. Individual signers may, if they wish, hold out of production anywhere from 10 to 30 per cent of the two-year base average and receive corn benefit payments in proportion.

For complying with the corn contract provisions, the individual signer will derive the following benefits: (1) a corn adjustment payment; (2) unrestricted use of the land shifted from corn production; and (3) eligibility to participate in any government corn loan program that may be available in the fall of 1935. The corn adjustment payment will be made at the rate of 35 cents per bushel of yield estimated for the number of acres by which the corn land area is kept below the 1932-33 average. In 1935, the "withheld" acres may be located on any part of the farm.

The hog provisions are: The individual contract signer is to limit the number of hogs produced for market from 1935 hogs to 90 per cent of the adjusted average number produced from 1932 and 1933 hogs. For complying with the new contract, the participating producer will receive a hog adjustment payment of \$15 per head

## Macomb Farms Most Completely Electrified

Macomb county is the most completely electrified county in Michigan, and possibly in the country. The 1930 U. S. Census showed that 2,223 of its 2,951 farms had electric service, a percentage of 75.33. Since that time more than 600 additional farms have been connected with power lines, bringing the percentage of electrified farms up to better than 95 per cent.

Michigan, according to a survey made this year under the direction of Prof. H. J. Gallagher of Michigan State College, had 39,110 electrified farms as of January 31, 1933, or 23.1 per cent of all farms in the state. Records of the Utilities Information Bureau show that more than 3,550 additional farms have been given service this far this year, sending the percentage of electrified farms in Michigan above 25 per cent. In 1925, only 6,800 Michigan farms had electric service.

The individual American eats less fish than does the inhabitant of any other country in the world.

on the number of hogs represented by the 10 per cent adjustment. One-half of this payment will be made upon acceptance of the contract by the Secretary of Agriculture. The final payment, less the contract signer's pro rata of the local administrative expenses, will be made on or about January 1, 1936.

## Farm Bureau Wins Suit With Sales Tax Board

(Continued from page 1.)  
Flour and Butter Exchanges  
"The practice seems to be quite generally followed throughout the state for growers of wheat to take the grain to the grist mill and obtain flour therefor. In such an instance it appears that the grain brought in is not ground for the grower but that he is traded flour already prepared on the established basis of 35 pounds of flour for each bushel of wheat. I am impressed that a transaction of this nature must be regarded as a trade and therefore as a sale within the meaning of the statute. It is of course, a sale for final consumption and therefore subject to the act. The same conclusion follows as to the practice of co-operative creamery associations in trading butter, or other dairy products, for cream."

## Michigan Farm Bureau Up and Coming Fast

(Continued from page 1.)  
ment and are making steady gains. Mr. Brody said. The financial position of the Farm Bureau was shown to be strong.

Statements by Sec'y Brody.  
"Our activities include farm supplies, marketing, legislation, taxation work, organization, general services, information and education."

"Our auto insurance company, serving 32 Farm Bureau States, paid \$3,412 losses in 1933.

"Nearly half our life insurance policy holders had little or no protection before the Farm Bureau interested them in insurance; 349 local and 9 district insurance agents comprise our force.

Supplies Service.  
"As usual, we have distributed Farm Bureau feeds, seeds, fertilizer, twine, fence and petroleum products. We have taken on a complete line of farm machinery and spray materials. Our petroleum business is undergoing marked development.

"Farm Bureau supply distribution has been carried on through 300 locally owned co-operatives and 10 retail branches owned and operated by the State Farm Bureau.

"The year ended June 30 showed an increase in business volume of 43%, and a material increase in net profits. \* \* \* We are working into participating contracts with manufacturers, whereby a share of their profits will come back to the Farm Bureau and the farmer.

100 Elevators Affiliated.  
"Seventy local co-operatives have become Farm Bureau Services stockholders during the past year, bringing the total number to over 100 of the best co-operatives in the State.

Organization Growing.  
"Organization efforts of the Farm Bureau are directed by 7 district representatives \* \* \* assisted by supply service, insurance and branch staffs and State Farm Bureau directors. As a result, the Farm Bureau has enjoyed an increase in paid up memberships of 46% over a year ago.

"An encouraging development has been the increased interest of women in the Farm Bureau.

Sales Tax Suit.  
"The union of 180 farmers co-operatives with the Farm Bureau in fighting the sales tax suit is a fine demonstration of what can be accomplished along other lines by keeping the power and influence of the farmer and his organizations harnessed in an effective working machine. Its importance is evident when we consider the sales tax alone could cost farmers \$600,000 or more per year for the luxury of staying unorganized."

Legislative Service.  
"In the 1934 special session the Farm Bureau supported the bill enacted to extend the suspension of mortgage foreclosures to Sept. 1, 1935, under certain conditions; also, the auto license tax reduction from 55 to 35c per cwt., providing the loss in revenue was not taken from the counties. It was settled at half for the counties and half for the state. We opposed and helped defeat the six constitutional amendments Nov. 6. We believe it is high time to join with other groups to stop this method of securing legislation by selfish interests."

"The Farm Bureau is working with the state committees studying the school question \* \* \* Here again it is well to remember that the farmers' influence in shaping this legislation can be made effective only through organization."

Assisted Grape Growers.  
Mr. Brody reported the Farm Bureau as aiding Michigan grape growers before the liquor control commission and the wine code authorities in the matter qualifying Michigan grapes under the wine code. The Michigan wineries agreed to take the surplus every day at Benton Harbor at not less than \$33 per ton. They bought 3,000 tons at \$38 per ton and helped lift the price for all Michigan grapes to an average of 21c per lb. as against 14 to 15c last year. Thus, in 1934 there were no price breaks due to market gluts.

The Farm Bureau at Washington held that with the United States producing only 23% of its sugar requirements, there was no reason to restrict U. S. beet sugar acreage. Michigan farmers lost this battle.

The Michigan, New York, Indiana and American Farm Bureaus are helping the cherry growers of the States to get a cherry marketing agreement under the AAA.

Summary.  
"The year's operations," said Mr. Brody in his summary, "have greatly strengthened the stability of the Michigan State Farm Bureau, as is

## The Day After

By R. S. Clark  
God's goodness knows no season. He is just as kind in May As He is in late November, long about Thanksgiving Day. His affection for His children, His vigilance and care. My Hove around about us always, though we seldom feel them there. Every day should be Thanksgiving. I contritely bow my head And thank my Heavenly Father daily, for my daily bread. But alas for human nature; repetition dulls them quite. And thanks, too oft repeated, grow perfunctory and trite. Marthy quotes a certain Uncle who, at mealtimes, always said, "Lord-we-thank-thee-for-thy-bounteous-gifts-Amen-Ma-pass-me-the-bread."

So it's good, in proper season, when the harvests of the land Show us, in their rich profusion, how lavish is God's hand. That we busy familiar graces, mumbled morning, noon, and night, And from the chambers of our souls THANK GOD with all our might. It is good to pour our hearts out where the family can hear. And, can in "Amen" in chorus at this season of the year. It is good to pause a moment and glance around the place. To review in awe and humility the mercies of His grace—Health and homes, the earth beneath us and the sunshine from above, We but hold them as His chattels, in the tolerance of His love.

Marthy runs her shining kitchen with a science all her own, And her efforts at Thanksgiving make our table fairly groan. She performs as on a fiddle on my appetite somehow. And she played a tune last Thursday that has me groaning now. So today, between my chortles, I am lying on the bed Going lots of earnest thinking, with a wet cloth on my head. I regret I'm such a glutton, and I vow in future years, That I will not let my gratitude fall too far in arrears.

God's goodness knows no season. He is just as kind in May As He is in late November, long about Thanksgiving Day!

shown by the financial statement elsewhere in this report. The earnings of our insurance, wholesale and retail supplies, Farm News and membership have made the year just closed one of the best financially in our history. Its standing in the business world has been more generally recognized and is higher than ever before.

Quality Comes First.  
"Our business services have been improved and new ones added. Fertilizer with a soluble nitrogen content of 25% higher than the state law requires, high quality open formula feeds mixed under the supervision of our own chemist; the highest quality oil manufactured by our own co-operative oil company; known origin, dependable seeds; spray materials equal to the best; farm machinery built and distributed for service under a participating manufacturing contract; the support of the wool pool and all other commodity organizations summarize our merchandising policies for the year.

"Merchandise made to serve rather than just to sell, is our aim. The Farm Bureau business and organization policies stand between the farmer and exploitation.

"The sales tax suit, one of the largest undertakings in Farm Bureau history, is ready for trial November 19. The farmers' interests have been voiced and fought for in connection with farm mortgage extension, income tax, school revenues, highway and home rule amendments. Our grape and cherry growers have been helped with their marketing problems. Advice regarding oil leases, codes and numerous other miscellaneous services of many varieties have continually been rendered our members and local organizations, and last but not least, your Michigan State Farm Bureau has led in uniting the industrial and educational organizations of the state in a unified, constructive program for the general welfare of people in all walks of life.

Tribute to Mr. Noon.  
"With all the encouraging progress and service of the year, however, great loss was suffered in the death of President M. L. Noon, and I cannot close this report without saying a few words in appreciation of the man whose services have meant so much to the Farm Bureau in the last decade. His unusual ability as a speaker, coupled with a personality that always radiated good will and high ideals, brought a dignity to the Farm Bureau presidency that maintained the organization on a high plane of respect and service.

"I feel his loss keenly from a personal standpoint, for during the past nearly fourteen years he has stood by and supported my efforts through all the periods of stress and strain one in this work inevitably experiences. No matter how tough the going or black the picture, his faith in ultimate recovery and success never failed. Having been associated with him so intimately and so long will always be a most pleasant memory and a source of help and inspiration to me on through the years."

Court Victory Is High Point in Long Battle (Continued from page one.)  
crating or otherwise preparing them for sale, said the Farm Bureau.

Farm Bureau's Argument  
The Farm Bureau produced as witnesses farmers, co-operative ass'n managers dealing in farm supplies, State college farm management accountants, and agricultural chemists to prove, that:

1. Farmers buy seeds, feeds, fertilizers, etc., for no other purpose than to produce crops or tangible personal property for sale.  
2. That such supplies purchased reappear in the final products, although in different form, and therefore should be considered a sale for re-sale and not subject to sales tax.  
3. That the cost of such farm supplies is an important part of the final cost of the finished product, and is so shown in all standard farm accounting.  
4. That the taxing of farm supplies for production is not a correct interpretation of the law; it is contrary to the intent of the legislature that enacted the law, and imposes double taxation upon farmers and the public.

"Our contention," argued the Farm Bureau attorneys is that the legislature intended to tax only one kind of sale, and that is the last and final sale for consumption. The Act doesn't say that tangible personal property must be in the same physical form to be exempted as an article for resale.

"Nowhere does the Act state that tangible personal property must remain in the same physical form. It must only remain tangible personal property. A manufacturer buys raw materials and processes them for resale through physical or chemical changes. The manufacturer is exempt from sales tax upon such supplies,

kernel of wheat or any seed, which is an embryo plant. Exemption on eggs for eggs but not on seeds! Where is the difference in principle or at law?" the Farm Bureau attorney asked.

Judge Carr gave evidence of considerable amusement. He leaned over the bench and remarked to the Farm Bureau counsel:

"I take it you're well satisfied to concede that the Board is quite right on that point.

In his final argument, Mr. Richardson didn't bother to straighten out the foregoing feed situation or the eggs and seed situation for the court.

Mr. Richardson concluded by holding doggedly to his contention that: "A seed is consumed because it disintegrates and a wholly new article appears. Farmers don't re-sell fertilizer; they sell wheat. It's the same with every article put in evidence here today. It's the height of absurdity to say that a farmer 'sells' anything of a plow or harrow or other machinery in the production of a crop!"

Judge Carr interposed to ask Mr. Richardson, "The concurrent resolution of the Legislature goes that far doesn't it?"

"Yes, and that's equally absurd," retorted Mr. Richardson. And that's the way they left it. The Judge retired to deliberate the testimony, arguments and the Act itself with the results stated in this edition of the News.

Farm Bureau's Witnesses  
Witnesses who testified for the Farm Bureau and in behalf of all Michigan farmers were:

Mr. Alfred George, manager of farmers co-operatives at Buchanan, Cassopolis and Three Oaks; Mr. Merle Crandall, manager of the Livingston Co-operative Ass'n at Howell; Mr. Fred C. Pernert, manager of the St. Louis Co-operative Creamery Co.; Karl T. Wright, research assistant of the farm management dept at State College; Dr. Carl A. Hofer, agricultural chemist at State College. These men were effective witnesses and spoke with authority.

Among the witnesses waiting to be called when the Farm Bureau decided its case could be ended without testimony, were: Prof. Howard Rafter, farm crops dept.; Prof. George W. Brown, animal husbandry dept.; Prof. C. G. Card, poultry dept.; Prof. Arthur J. Clark, chemistry dept.; Dr. Paul Harmer, muck crops dept., all of the State College staff.

Attorneys representing the firm of Berry and Stevens were Mr. Raymond H. Berry, Mr. Arthur L. Evelyn and

## Coopersville Co-op Is One of State's Best

Facing a loss of over \$10,000 back in February, 1923, the Coopersville Co-operative Elevator Co., under the management of Wm. Riemersma, not only paid off this huge indebtedness in less than two years, but by January 1, 1925, actually showed a profit on its books of over \$2,800. Since that date there has been paid to the farmers of this locality, the enormous sum of \$133,847.00 in trade dividend. In addition to this over \$2,300 has been paid off in stock dividend each year, and right through the period of the depression this 7 per cent stock dividend was declared.

During the last 11 years the total sales have been \$1,172,335.00. Approximately eight trainloads of feed, grain, coal, etc., are either shipped or received here each year by this one firm.

Wm. Riemersma is not only the efficient and capable manager of the elevator, but is also president of the organization; Lewis Woodworth is vice president; Everett Collar, secretary, and Ellis Perk, treasurer.

## Clinton County Farm Bureau Meets Dec. 6

Annual meeting of the Clinton County Farm Bureau will be held at the Wacoosa church Thursday, Dec. 6, starting at 10 a. m. the business session and election of directors will occupy the morning. At noon the Farm Bureau will provide dinner, to be served by the ladies of the church. Speaker of the day is M. B. McPherson of Lowell, State Farm Bureau director. A program of music and other entertainment will be given.

## FARM BUREAU, 180 Co-operative Ass'ns

ARE SUING THE STATE BOARD OF TAX ADMINISTRATION

To compel it to exempt from the 3% sales tax farm supplies when bought by farmers to produce farm products to be sold. Plaintiffs in the suit are:

FARM BUREAU SERVICES, Inc., Lansing, Michigan

- FARMERS CO-OPERATIVES  
Albion Elevator Co.  
Allegan Farm Bureau Co-op  
Alto-Berry Bros.  
Ann Arbor—Chas. McCalla  
Auburn—Farmers Co-op Union  
Ayres—Kerr & Collins  
Bad Axe—Farmers Elevator  
Bangor Fruit Exchange  
Barrington Co-op Potato Ass'n  
Batavia Co-op Company  
Battle Creek Farm Bureau  
Bellaire Marketing Ass'n  
Benton Harbor—Gr. Lakes Fruit  
Blissville—Co-op Company  
Boone City Co-op Co.  
Bridgewater—Farmers' Produce Co.  
Bronson Co-op Company  
Brooklyn—Co-op Union  
Brunswick—Tri-County Mktg.  
Buchanan—St. Joe Valley  
Byron Center Co-op Valley  
Cadillac—Mich. Potato Growers  
Caldwell Co-op Co.  
Caledonia Farmers Elev.  
Caro Farmers Elevator  
Cass City—Farmers Produce Co.  
Cassopolis—Central Farmers  
Cedar Springs—Harry Shaw  
Charlotte—Farmers Elevator  
Charlevoix Co-op Ass'n  
Chesaning Farmers Elevator Co.  
Chippewa Co-op Ass'n  
Clare—Independent Produce Co.  
Coldwater Co-op  
Coloma Fruit Exchange  
Coleman—Farm Bureau Elevator  
Constantine Co-op Ass'n  
Coopersville Co-operative  
Decatur Elevator Co., Inc.  
Decker Co-op Co.  
Hartsville—Farm Bureau Elevator  
Dexter Co-operative Co.  
Dorr—Salem Co-op Co.  
Dowagiac Farmers Co-op  
East Jordan Co-op Ass'n  
Elk Rapids Marketing Ass'n  
Elkton Co-op Farm Produce  
Elihuville Farmers Exchange  
Ewart Co-operative Company  
Falmouth Co-op Mktg. Ass'n  
Fennville Fruit Exchange  
Fowlerville Farmers Co-op  
Frankfort—Custer & Carland  
Fremont Co-op Produce Co.  
Grand Rapids Growers, Inc.  
Grass Lake Farmers Elevator  
Harbor Beach Farm Bureau  
Hartford Gleason Co-op  
Hartsville—Farm Bureau Elevator  
Hamilton Farm Bureau  
Haslett Elevator Ass'n  
Highland Producers Ass'n  
Hillsdale County Co-op Ass'n  
Holland Co-op Company  
Howell—Livingston Co-op  
Hudson—Michigan Livestock Exch.  
Hudsonville—Farmers Co-op  
Jackson—Farmers Supply Store  
Jeddo—Farmers Elevator Co.  
Jonesville—C. S. Eater  
Kalamazoo—Farmers Produce Co.  
Kent City Farm Bureau  
Lake Leelanau—Provement Co-op  
Lansing—Michigan Elevator Exch.  
Lansing—Farm Bureau Supply S'to.  
Ludington Fruit Exchange  
Lawrence Co-op Company  
Mancelona Co-operative Co.  
Marcellus—Four County Co-op  
Marshall—Farmers Co-op Elev.  
Marshall—Calhoun Union Growers  
Middleton Farmers Elevator  
Milan—Henry Hartmann  
Millburg Growers Exchange  
Montgomery—St. Joe Co-op  
Montague—White Lake Mktg.  
Mt. Pleasant Co-op Elevator  
Memphis Co-op Company

## Classified Ads

Classified Advertisements are cash with order at the following rates: 4 cents per word for one edition. Ads to appear in two or more editions at the rate of 3 cents per word per edition.

### LIVE STOCK

REGISTERED HEREFORD BULLS, "Repeater," "Woodford," and "Panama" blood lines. Twenty-five bulls to select from at sensible prices. Call your herd and try a Hereford bull and the veals from dry cows. You can't afford to feed scrubs. A. M. Todd Co., 14 miles N. W. of Kalamazoo. World's Largest Mink Farm. (11-6-1f-50b)

SHROPSHIRE RAMS; YEARLINGS and two year olds. Thick, low down, good quality; also few ewes. C. V. Tracy Farm located 4 miles south of Ithaca, Michigan. (11-3-2t-21p)

### FOR SALE—MISCELLANEOUS

6 PAIRS LADIES' CHARDONNE Hosiery \$1. Postpaid. Guaranteed. Fall Bazaar. Circulars ready. L. S. Sales Company, Ashboro, N. C. (12-1-1t-13p)

FOR SALE—CHOICE LEAFY PEA-green alfalfa direct from grower. Carload or truck load. Also barley straw and rye straw. Thos. B. Buell, Elmira, Michigan. (11-3-2t-18p)

MICHIGAN SEPTIC TANK SIPHON and bell as recommended by State College Agr'l Engineering Dept. Build your own septic tank and sewage system. Install when tank is built. Installation and operation simple. Discharges automatically. Have been sold 16 years. All in daily use and giving satisfaction. Instructions with siphon. \$1.50 each. Livered. Farm Bureau Supply Store, 725 E. Shawansee St., Lansing. (3-4-t-60b)

### HAY FOR SALE

FOR SALE—ALFALFA HAY AND straw. Reynolds Hay & Grain Co., Centerville, Mich. (10-6-t-13b)

### WANTED—TO BUY

WE BUY LINCOLN HEAD PENNIES. Will pay up to \$2.00 each if over ten years old. Indian Head Pennies worth up to \$1.50 each. Send 1c for BUYING CATALOG. CONTINENTAL GOIN CO., INCORPORATED, WIL-III, W. JACKSON, Chicago. (11-3-t-37b)

### POWDERED MILK

FARMERS, ASK YOUR CO-OP TO mix our Green Valley Brand Dry Stick SKIM Milk with your poultry or live stock feed. It is completely digestible. Reduces amount of feed required to produce a pound of eggs nearly one-half. Ask also for our Green Valley Brand of Dry Buttermilk. Write for our free booklets and feeding formulas. Specify animals fed. Lansing Dairy Company, Lansing, Michigan, an outstanding farmers' co-operative company. (11-3-t-32p)

### WANTED—FARM WORK

MIDDLE AGED, SINGLE MAN, thoroughly experienced help and good with cows and horses wants farm work. Good health, active. Ed. Hayes, care of Michigan Farm News, 221 No. Cedar, Lansing. (12-1)

SINGLE MAN, 48, MILK, DO ANY farm work. Write Frank Pozil, (no 1) delivery, East Lansing, Mich. (12-1)

RESOLUTIONS CREW OF FARM GROUP HANDLES DYNAMITE

Mrs. Wagar Tells Committee's Desires and Fears in This Article

By MRS. EDITH M. WAGAR I have wondered many times if the membership of an organization fully realizes the responsibility placed on a resolutions committee.

In the first place it is necessary to have the committee made up of those who are familiar with the organization they are representing.

We must keep in mind what we are going through at the present time. If certain policies are beneficial to the group we represent, endorse them and ask for a continuance of the same. If they are detrimental, say so and ask for a change. But when asking for a change, state the reason and tell what you want in its place.



MRS. EDITH M. WAGAR

Always give credit where credit is due. On the other hand, if service has been denied, criticize those responsible, but choose your words when doing so. Never be placed in a position where one has to recall a state-

Prompt Payment Counts

Harry P. Cooper, Secretary of the National Association of Mutual Fire Insurance Companies states in his annual report—"the one thing that really counts is the prompt payment of claims."

Augusta, Mich., Oct. 6, 1934 State Mutual Fire Insurance Co. of Michigan, Flint, Michigan.

Dear Sirs: We received the check for personal loss. We appreciate your co-operation and the square settlement which we received. We will recommend your Company to our friends. We have neighbors now who are thinking of changing to your Company because of the low assessments and the square deal you gave us. Thanking you, we are Yours very truly,

Roy W. & Retta F. Decker

Assets and resources which constitute a surplus to the Company total more than One Quarter Million Dollars. Assessments are levied on the anniversary of the policy making a constant daily income from which losses are paid, thereby saving our cash surplus for use in case of emergency only. Credits allowed for approved fire extinguishers, lightning rods and fire resisting roofs on dwellings. Careful underwriting and thorough inspections reduce our losses and assessment rate. No Office of the Company receives a commission or royalty upon fire prevention equipment. Our policies are accepted by Federal Land Bank, Home Owners Loan Corporation and other Lending Agencies. For additional information write,

STATE MUTUAL FIRE INSURANCE COMPANY OF MICHIGAN 702 Church St., Flint, Michigan W. V. Burras, President H. K. Fisk, Secretary

ment. In writing a resolution one must forget party politics, religion, sex and self.

It is always best to center on a few important topics rather than have a hodge podge of everything. Some organizations have actually resolved themselves ridiculous.

Usually the resolutions committee has given hours and sometimes days of study on the subjects involved and has discussed them from all angles before presenting them before the group they represent for ratification.

Every right minded committee courts discussion from the floor and is always willing to be shown if there is an honest difference of opinion, but it is discouraging to have objections made on the dotting of an "i" or the crossing of a "t" by someone whom they are certain had given no thought to the question involved other than a prejudiced opinion.

One must be very tactful as to the subjects allowed on the list for fear of the outside effect. We cannot condemn too much, or we will be putting ourselves in the "anti" class altogether. No right thinking organization wants to be dubbed "just a chronic knocker."

It is well to keep in one's own field. If you are an economic organization, stick to business and finance and taxes; if a social group, confine one's self to social problems; if a religious group, keep to the things that reflect on religious life, etc.

Sensational Resolutions Sometime the least important of the resolutions gets the most publicity from the daily press, especially if the subject is the least bit sensational. One year a resolution on capital punishment was adopted at the Farm Bureau annual meeting. It was emphasized by the press as though it were the question of the day with the Farm Bureau. It taught some of us a lesson. None of us were actually interested in whether murderers should be hung, electrocuted, gassed, or imprisoned, yet the public could conclude by reading the newspaper reports that our only reason for holding an annual meeting was to decide that question.

This year a resolution was offered that we felt was of importance to a large number of our Michigan farmers. It favored greater protection from dogs. We thought best to omit it from our list, for we knew full well we would be faced the next morning with such headlines as "Farm Bureau Gone to the Dogs" or something just as annoying.

Purpose of 1934 Resolutions We wanted more than all else to endorse an agricultural policy that would hasten the time when farmers could again get on their feet, and we wanted publicity to that effect if we could get it.

To get such attention it was necessary to keep the spectacular matters in the background. It is no easy task to serve on a resolution committee if one does his duty. Yet there's no place so beneficial to a thinking, earnest member. One must forego the pleasures and the entertaining features of a meeting, but the knowledge that you have helped to shape the policies of one's organization gives more lasting satisfaction than all other features of the meeting, no matter how important they may be. For any thing well planned is half done.

Editor's Note—Mrs. Wagar has served on the Michigan State Farm Bureau resolutions committee at a number of annual meetings, including the November 1934 session.

Good fortune depends on what you are, and not on what you have.

Farm Bureau's Resolutions Shrewdly State Farm Views

Points on AAA, Cuban Trade Agreement, State Affairs Well Taken

Lansing—Support for the Agr'l Adjustment Administration program as the most practical farm price aid yet developed; condemnation of the U. S. Beet Sugar Agreement of 1933 and the reciprocal tariffs led the resolutions adopted by the 17th annual meeting of the Michigan State Farm Bureau here Nov. 8 and 9.

Farm Bureau officers were commended for starting the sales tax suit. The State Welfare Administration was asked to keep welfare pay not in excess of going local wages.

Satisfaction was expressed that all 6 proposed amendments were defeated Nov. 6. The Farm Bureau offered to cooperate with any and all groups in drafting amendments to provide a State income tax that is definite in its proposals and will safeguard taxpayers from certain dangers. The

W. E. PHILLIPS, same sort of a proposal was offered the advocates of reform or revision of county government. The Farm Bureau also observed that it is opposed to the principle of legislating through constitutional amendment and would be glad to help stop it.

Agr'l Adjustment Act The AAA resolution brought prompt debate. It "approved the principle of the Adjustment program as the best method to date for obtaining parity for agriculture . . . and the processing tax as the best method . . . for making the tariff effective for agriculture." It pledged the Farm Bureau "to work for recognition of beans and other Michigan crops under the AAA

Delegates Niles Hagelshaw (Kalamazoo), F. F. Walworth (Shiawassee), and Mr. Fletcher (St. Joseph) were critical of AAA. Hagelshaw asked endorsement of the processing tax only as an emergency measure. Fletcher claimed a consumers strike on pork prices. C. J. Reid (St. Clair) argued AAA is the best answer yet. Ray Allen (Oakland) observed that cornhog and cotton work fine in parts of the nation devoted to them, and urged farmers to stand together.

"Do we want to go back to \$2.50 hogs?" asked James Mitchell (Oakland). The delegates roared "No!" That was the turning point. The final vote was an overwhelming endorsement for AAA as the best and most practical farm price raising measure to date.

Sugar Beets Resentment was marked on the U. S. Sugar Beet agreement of 1933 which forces Michigan and other sugar beet farmers to reduce acreage in favor of Cuban cane sugar producers. A resolution "scoring that agreement passed without debate. "Expansion is the order of the day . . . government checks to sugar beet farmers are nothing more than a subtle rebate on a transaction which robbed them of their equality with other farmers," the resolution said.

Reciprocal Tariffs Exposed "Beware of reciprocal tariffs," Chester Gray of the American Farm Bureau told the convention. "Their history is that American agriculture is bargained out of much of its home market and finds that the promise of foreign markets is an empty promise. The Cuban sugar deal and reciprocal tariff is a good example of a dozen such reciprocal tariff agreements now pending with other nations," said Mr. Gray.

"In the reciprocal tariff agreement with Cuba, Cuba agrees to admit 377 U. S. industrial items at preferred or specially low rates of duty. In return, the United States is obligated to do the same for only 5 Cuban industrial items.

"But consider this: The United States agrees to accept 37 important Cuban agricultural products at very low rates of duty. The Cuban sugar alone exceeds in value the volume of the 377 industrial items we may send to Cuba. We also agree to accept Cuban tobacco up to 18% of our national consumption, if Cuba cares to send it. Also fruits and vegetables. These items come out of the U. S. farmers' market and the loss is his. He stands to gain nothing from the Cuban reciprocal tariff. The benefits are all on the side of industry.

The average life of 100 such reciprocal trade agreements or tariffs written by the United States since 1847 has been about 5 years before one party or the other sickened of the bargain. A lot of damage can be done in less than 5 years time."

The convention unanimously condemned reciprocal tariffs "as an entering wedge for a general surrender of the tariff protection Michigan farmers have fought for years."

Drop Highway Resolution A resolution urging support for increasing the gasoline tax to 4c per gallon and reducing the weight tax on cars and trucks accordingly was tabled. The convention ruled that the people had spoken decisively Nov. 6 in favor of the present arrangement and that it would be better to let the sleeping dogs lie.

The convention in another resolution commended the Farm Bureau for instituting the sales tax suit, and the support being given by 180 farmers

motor truck. Appreciation To Michigan State College and St. Paul Bank of Co-operatives and Smith-Hughes teachers of agriculture for their services to Michigan farmers. Back to Land Movement Subsistence homestead program declared to be unsound and working to cross purposes for both farm and city dwellers. Oleomargarine State tax of 10 cents per pound recommended for Michigan sales of oleo containing any quality of imported fats and oils. Farm Machinery Michigan farmers urged to patronize in their own interest farm machinery program of Michigan State Farm Bureau, co-operating with similar organizations in 22 States. Cherry Marketing Agreement Delegates approved efforts of Michigan Farm Bureau and American Farm Bureau toward a cherry marketing agreement. Urged that work be extended to grapes and other fruits. Membership Credits Policy of granting membership credit on purchases of Farm Bureau goods to paid-up members again endorsed. Compliments To 60 local farmers ass'ns that became stockholders of Farm Bureau Services in 1933-34, and to the total of 100 such now affiliated with the Services and the Farm Bureau compliments on the power and influence such affiliation has for the service of Michigan farmers.

Michael L. Noon

The Michigan State Farm Bureau Board of Delegates wishes at this, our first opportunity, to express in sincere terms our appreciation of the able and devoted services to the Michigan State Farm Bureau of our departed President, Michael L. Noon.

For years he labored valiantly and well in the cause of organized agriculture. We miss his friendly, ready smile to cheer us on. We miss his sound counsel and dependable judgment. His passing is a serious loss to our organization.

In token of our esteem for our friend and fellow worker, we order this resolution spread upon the minutes of our proceedings and a copy transmitted to Mrs. Noon.

Sales Tax Action

The delegates rejected a resolution that the sales tax should be lifted on foods and other necessities of life. They argued that that is the only tax that many pay, and that property owners cannot ask for school aid from the sales tax with one breath and seek to destroy a major source of sales tax income in the next breath.

State Income Tax

The Farm Bureau instructed its officers to work for a State income tax that will be levied on net income, shall not involve double taxation of income from real estate, shall be devoted dollar for dollar to property tax relief, and shall not be confiscatory in rate. These safeguards did not appear in Amendment 5, defeated Nov. 6.

Local Government Reform

County Home Rule or Amendment No. 4 was defeated Nov. 6 because voters lacked faith in its ability to produce any good. The Farm Bureau adopted a resolution Nov. 9 offering to co-operate on a properly drawn amendment for local government reform. It must protect the self-government rights of rural Michigan.

Other Resolutions

Respect, admiration and love for President Franklin D. Roosevelt. Commendation for his aggressive support for co-operative marketing and friendly and sympathetic response to the Farm Bureau.

Honest Dollar

Support for managed dollar in belief that a dollar with uniform purchasing power is superior to a dollar of uniform gold value. National administration asked to make full use of its power over dollar, or clearly define its intentions. Failure to do so "is acting as a brake on the progress of recovery."

Tax Exempt Securities

"There is no equitable system of taxation so long as the government itself provides a sanctuary for those who desire to escape taxation. We urge the abolition of tax exempt securities."

State-National Taxation

"We favor truly national system of taxation with orderly division of revenues between several units of government without useless, wasteful duplications."

School Taxes and Government

Approved Farm Bureau representatives invitation to assist in drafting school law changes. "Farmers will not accept a compulsory modification of local school district government."

Spray Residue

To end heavy losses and endless confusion to Michigan fruit growers, State Dep't and Agriculture and Federal Food administration are asked to co-operate in issuing a "certificate of tolerance" to be recognized everywhere as official and final.

Trucks

Protest efforts to force on fruit and produce industry legislation, regulation and codes that may hinder free movement of all farm products by

CREDITS ON PURCHASES Help Pay Farm Bureau Dues!

NOTICE TO MEMBERS: Purchases of Farm Bureau Brand dairy and poultry feeds, seeds, fertilizers and fence from your local dealer; also, purchases from our clothing and blankets dept at Lansing, are eligible to membership credits when declared.

MAIL YOUR DEALER SALES SLIPS to the Michigan State Farm Bureau, Membership Dept., 221 North Cedar Street, Lansing, about every three months.

BE SURE Farm Bureau brand goods are entered on slip as "Farm Bureau Alfalfa," "Milkmaker," "Mermash," etc.

\$10 annual dues mature life memberships; \$5 annual dues do not, but participate in Membership Credits, which reduce the amount of dues payable.

Life members receive their Membership Credits in cash once a year. We furnish addressed, postage pre-paid envelopes for this purpose on your request.

MICHIGAN STATE FARM BUREAU Lansing, Michigan

Violations of Law UPSETS INSURANCE CLAUSES Inserted Against Felonies Act Also in Minor Offenses

VIOLATION OF LAW UPSETS INSURANCE

This fall a Michigan man hunting small game accidentally shot himself. The hunter had several thousand dollars of life insurance, with double indemnity for accidental death. The beneficiary received settlement for twice the face value of the policy but settlement hung on one issue and was effected only after affidavits had been given by several land owners in whose neighborhood the man had hunted on the day he was shot.

CLAUSES Inserted Against Felonies Act Also in Minor Offenses

The question of settlement centered around a clause, found in policies of many insurance companies, which voids payment of double the face of the policy in any case where the insured meets death while acting in violation of any law or committing a felony.

The Lansing hunter met with the fatal accident on a Sunday. He was hunting in one of the Michigan counties which by law prohibit Sunday hunting. Michigan has many counties under this classification but these counties are grouped into three sub-classifications: (1) counties wherein landowners may hunt, exclusively; (2) counties where landowners and others specifically given permission by the owner may hunt and (3) counties where not even the landowner may hunt.

Under the clause mentioned, the policy would not pay double indemnity if a hunter were accidentally killed while hunting on Sunday in a county of the third classification because the hunting would be in violation of law. Likewise, were the hunter in a county of the second classification, hunting without the landowner's permission, he would be violating a law.

Before the insurance company would make settlement in the Lansing hunter's case, affidavits had to be secured to prove to the company that the man had acted within his rights by having secured permission to hunt on the property where the accidental shooting occurred.

In this instance the county is closed to hunting on Sundays but landowners may hunt and may permit others to hunt.

The clause, "in violation of law," or, "contrary to law," or similar wording, might be construed to involve death from an automobile accident where the insured were driving without a driver's license or might involve any other minor infraction of law.

Automobile accident and liability policies are void if the driving is violating the law; for example, driving without a driver's license.

The State Farm Life Insurance is one that has left this wording out of its accident and life policies to avoid confusion or misinterpretation. Violation or infraction of law does not enter into the question of payment under its policies, it was revealed when the above incident was brought to attention of its officials.

Ten Timber Wolves

Ten timber wolves are listed in the catch of 193 predatory animals taken by state trappers during August, according to reports made to the Department of Conservation.

The wolves were taken near Newberry, Limestone, Sagola, Amasa, Brimley and McMillan in the upper peninsula.

BRANCH COUNTY DAIRY ASS'NS

Coldwater—The two Dairy Herd Ass'ns in Branch county, each with 24 members, held their annual meetings recently. A. C. Baltzer of the State College dairy extension dept addressed the meeting. Reports were made by Ray Ely and Bill Brakel, testers for Ass'n No. 1 and No. 2, respectively.

Uncle Ab says it takes more courage to tell the truth to ourselves than to anyone else.

We Will Guarantee Your Family \$1,000 \$2,500 \$3,500 in event of your death, if each six months you will pay us \$5 or \$12.50 or \$17.50 in premiums for our PAYMASTER Life Insurance policies in the above amounts. This sound, legal reserve insurance plan to meet the needs of small or moderate incomes will fit any insurance program. It is not available elsewhere. These small premiums assure considerable sums to pay off a mortgage, to educate children, or to care for the family for a long time.

High Sales—Good Weights—Proceeds Guaranteed Farmers and Stockmen are assured of these important and essential services when live stock is sold on the Open, Competitive Terminal Live Stock Market; where both large and small Packers, knowing there will be ample supplies of all grades of live stock available every day come and pay the Price by bidding against each other for their killing needs; where Weights are good because all live stock is properly fed and watered and not sold empty; and where all Checks issued for payment of live stock sold are Guaranteed by a Bond meeting Government requirements. Why take a chance on any other system? Secure all these services by consigning your live stock to MICHIGAN LIVESTOCK EXCH. Stockyards, Detroit PRODUCERS CO-OP ASS'N East Buffalo, N. Y.

Better Look at Your Driver's License If it has expired, you are very likely cancelling your automobile insurance. You are breaking the law. Most if not all automobile insurance policies are in harmony with the State Farm Mutual policy, which very plainly states:

"The Company will not be liable . . . while the Automobile is being driven . . . by any person under the age fixed by law (which is 14 in Michigan) or in violation of any State requirement for a driving license."

A driver's license costs \$1. It must be renewed each three years from date of issue. If you have changed your residence, you must return the license to the Board or Department that issued it for correction and for their records.

A chauffeur's license at \$2 is required by every person employed to operate an automobile or truck for hire as a carrier of persons or property. It expires Dec. 31 each year.

Let this strong, legal reserve company carry your driving risk and protect you against loss by fire, theft, or collision at its very reasonable rates. Our agent will explain our plan without obligation.

We have more than 500,000 policyholders and 7,000 agents in 35 states in this national Legal Reserve Company. Let our local agent explain our policy to you.

STATE FARM MUTUAL AUTO INSURANCE CO. Bloomington, Ill. MICHIGAN STATE FARM BUREAU, State Agent—Lansing

The 'Little Red' In this one-room cottage at Saranac Lake, N. Y., the modern treatment of tuberculosis began . . . Young Dr. Edward Livingston Trudeau, expecting to die there of the disease, discovered that the more he rested the better he felt . . . He recovered, and convinced that rest was the vital factor in the cure, he built the tiny sanatorium, now called "Little Red", in 1885 . . . Koch's discovery of the tubercle bacillus, Trudeau's regimen of cure, and Holboell's idea of the Christmas Seal made possible the organized fight against tuberculosis, which still kills more persons between 15 and 45 than any other disease . . . Use Christmas Seals on your holiday letters and packages and help conquer it . . .

Ideal Christmas Gift THIS FARM BUREAU VIRGIN WOOL 70x80 INCH DOUBLE BED BLANKET \$8.75 You may order from this advertisement. Satisfaction guaranteed. Shipped prepaid. Choice of colors as below. Soft, thick, carefully woven. Binding, 4 inch sateen ribbon. Weight 4 1/2 lbs. Mich. State Farm Bureau, Lansing, Mich. Please enter my order for . . . blankets to be shipped postage prepaid. FARM BUREAU SPECIAL Double-Plaid 70 x 80 . . . Rose and White . . . Peach and White . . . Red and Black . . . Tan and White . . . Gold and White . . . Blue and White . . . Green and White . . . Orchid and White (CHECK BELOW) Name . . . Ship C. O. D. P. O. . . . R. F. D. . . . I enclose payment. Member . . . Co. Farm Bureau FARM BUREAU MEMBERS: In addition to this special price, a patronage dividend will be credited on your next membership dues.

**SCOTLAND'S CO-OP  
LARGEST SINGLE  
BUSINESS THERE**

700,000 Belong to Societies  
That Make Most  
Everything

Two-thirds of the entire population of Scotland purchase goods in the co-operative stores, which is pretty good proof that the co-ops save the consumer money.

Over 700,000 Scots belong to the consumers' co-operative societies. Howard A. Cowden, president of the Union Oil Company Co-operative of North Kansas City, found when, after going overseas to attend the Congress of the International Co-operative Alliance in London, he took occasion to visit Scotland.

"The Scottish Co-operative Wholesale Society is Scotland's largest single business," said Mr. Cowden. "Its factories and office buildings at Shieldhall, Glasgow, covers 27 acres. By appropriating the profit of the private wholesaler and manufacturer, the S. C. W. S. has not only passed savings back to its member societies and to the consumers but has accumulated large surpluses which has enabled it to build factory after factory and to own its own buildings outright. True, the Scots like their 'divi' (patronage dividend), but they like better to see their own co-operative institutions being built up."

"It is hard to describe Shieldhall adequately," said Mr. Cowden. "From the time the huge iron gates, under a big stone arch, opened to admit me until, several hours later, I stood again at the big gate and saw half of the 4500 employees come out, joking as if on a holiday, I was utterly amazed at the size and efficiency of the factories and the quality of their finished goods."

Fifteen hundred different products are turned out. Here the paper is made on which is printed "The Scottish Co-operator" and other periodicals, as well as circulars and office forms. Tens of thousands of cartons for butter, groceries and drugs, as well as paper sacks of every size for sugar, meal, etc., are made.

In a modern shoe factory, 1,000 employees take hides from the co-operative tannery and make shoes of every description, from heavy miners' boots to fancy ladies' footwear.

"In the clothing factory I walked rapidly for an hour," said Mr. Cowden. "In an effort to see the entire plant, but I did not finish." Every type of garment, for men, women and children, is made.

A seed department is engaged in the growing, selection and testing of seeds for farmers. A cigarette factory produces cigarettes, pipe and chewing tobacco by tons. Coffee is bought direct from Central America, roasted and the essence extracted in huge kettles. This is then bottled and packed by an automatic machine. The Scotch use much coffee in liquid extract form.

Furniture is produced for the co-operators' homes. Some of it is modernistic in design, some conservative. A linoleum factory is one of the recent additions. A jam and jelly plant was among the other factories visited, 14 in all.

The largest bakery, not only in Scotland but the entire world, is that of the United Co-operative Baking Society in Glasgow. Started 70 years ago, it has 1,700 workers and delivers bread to all parts of Scotland.

The milk industry is on the road to becoming all co-operative. In Edinburgh the dairy farmers' co-operative sells to the consumers' co-operative. The farmers receive 6 1/4 cents per quart and the consumers pay 12 1/2 cents. Then, both farmer and consumer are benefited by patronage dividends from their respective co-ops.

Mr. Cowden was impressed by the character of the men at the head of these great co-operative enterprises. They are veterans in co-operative business and experts in their lines. Practically all of them have come up from the ranks of working men. It is no wonder that co-operation in Scotland has withstood depressions for ninety years and grows consistently.

**Expect Better Farm  
Prices in Early 1935**

Greatly reduced supplies of most agricultural products, with some improvement in consumer buying power, are expected to bring about a higher level of farm income during the first half of 1935 than in the corresponding period of 1934, according to the annual farm outlook report issued by the bureau of agricultural economics, United States Department of Agriculture.

The rise in farm income is expected despite the continued small demand from abroad for American farm products. The report says that agricultural production is likely to be larger in 1935 than the unusually small production in 1934 and that the relation of farm prices to non-agricultural prices may show some further improvement during the first half of 1935. The extent of the improvement depends on the extent to which price-fixing policies in many industrial codes are modified.

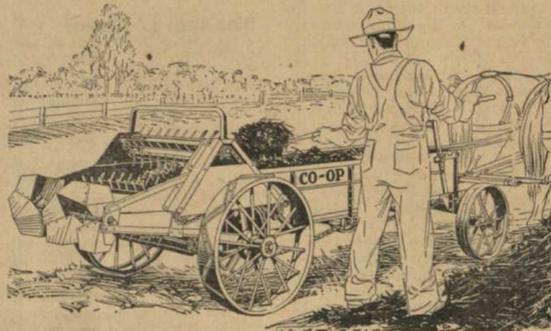
**RURAL HEALTH OFFICERS**  
Less than 600 of the 2,500 rural communities in the United States have a full-time health official, and not more than 100 of the counties with a full-time official have reasonably adequate health service, says a U. S. health officer.

**OUR CO-OP SPREADER IS NEW**

*Large Capacity, Low Down, Pulls Easily*

**Two-Horse Spreader**

Here is a real two-horse spreader—light in draft. You can move it with one hand with the beaters in action. The light, strong steel construction and the wide, continuous tread of wheels which track make for lighter draft. The frame is all steel-angle construction, with all self-aligning bearings and Alemite-Zerk lubrication. 4 1/2" front wheel tires, 6 1/2" rear. Tire edges rolled.



**Only Three Feet High**

The top edge of the Co-op Spreader box is only 3 feet from the ground, front and rear. Takes 10 to 25% less work to load. Low enough for carrier systems. Will pass through ordinary doors. Road clearance has not been sacrificed. There is 14" clearance front and rear. With automobile-like front wheel swing, box sets low and spreader will turn around in a 17 foot radius.

**We Have Made This Spreader Convenient, Strong and Durable**

**CO-OP SPREADER BOX HOLDS 60 BUSHELS.** It's stronger. Extra strong steel angle sills are used. The bottom is flush with the strong steel angle frame. The result is a low spreader without reducing capacity. The tight bottom is equipped with corner molding. It's 2" wider at the rear than in front, which makes unloading easy. Bottom boards are treated to prevent rotting. Top of box 36" from ground. Most spreaders 40 to 45". Ours loads easier.

**STRONG BEATER TEETH COLD RIVETED** to sturdy bars so they cannot work loose. Should one be broken, you can easily replace it in the field with a hammer and cold chisel. If we welded these teeth in, it would be a costly proposition to replace broken teeth. If bolted, the teeth could work loose. On the Co-op Spreader the teeth are cold riveted.

**MAIN CHAIN DRIVE** is extra heavy and drives both beaters. Only two chains on spreader. Main chain thrown out of gear by simple lifter shoe—when out of gear it can't catch on sprocket. Conveyor chains tightened by adjusting screws at front end of spreader in easy reach.

**LIGHT DRAFT.** Spreader weighs 1,200 lbs.—100 to 500 lbs. lighter than others. You can pull it with one hand with beaters in action. Two horses handle it loaded easily. Weight is largest draft factor. For light draft we provide:—wide tread wheels that track, continuous tread lugs, tapered box, self-aligning bearings with oil chambers. Alemite-Zerk lubrication for all bearings is positive and easily done. Bearings are closed so dirt can't get in.

**HEAVY STEEL AXLES** add strength and durability. Chains and levers are steel. High carbon steel distributor blades are riveted together so they cannot work loose. Driving mechanism is protected by heavy steel shields. Automatic take-up for wear or stretching of drive chain is provided. Convenient adjustment provided for taking up the conveyor chains.

**COMPLETE CONTROL.** The Co-op Spreader gives you a wide choice of the amount you wish to spread per acre. You can set the lever to spread 6, 12, 18 or 24 loads per acre. Both levers are in convenient reach but when loading are out of the way. Seat swings forward out of way when loading. Always stays clean. Has spring support for easy riding.

**RIVETED WHEREVER POSSIBLE.** The steel angle construction forms a very strong and flexible frame. Steel angle sills, frame and side pieces are all securely riveted together, supporting the box in all directions. Long, self-aligning bearings eliminate binding. They allow the spreader to operate smoothly regardless of twisting strains, and give a maximum of bearing service at any angle, this keeping wear and draft at a minimum.

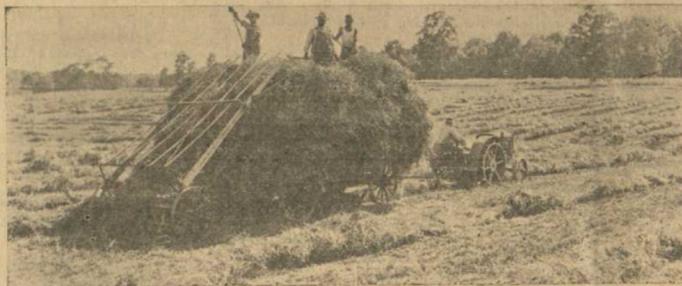
**FRONT WHEEL SWING TURN.** Like an automobile. As wheels turn they swing out away from box, never under it. Gives short (17 foot radius turn) without cutting under or raising box. Permits straight, solid attachment to axle with heavy gusset plates. Pull is direct from axle to frame. No brace rods required. Bearings completely enclosed. No dirt gets in.

**BUILT FLEXIBLE.** Modern design and compact. Conveyor chains tightened by adjusting. The Co-op Spreader will go over bumps and rocks in better shape. It will not spring out of shape. The frame, box and bearings are built to twist without hurting them. One chain drives both beaters. Spring idler keeps it tight. Can't catch when out of gear.

**SHIPPED COMPLETE** with two horse evener and Alemite-Zerk grease gun. Extra equipment available includes brake attachment, 3 horse evener, tractor hitch and lime spreader attachment. Lime spreader easily installed. Two bolts hold it. Has 11 inches ground clearance—can be used in corn stalks. Gears are up out of lime. Shield keeps lime out of feed ratchet. Designed to spread lime finely and evenly. This attachment makes the spreader an excellent machine for applying lime.

**BOILER RIVET WHEELS.** Spokes are not forged into hub just like boiler rivets and can't come loose. Wheels built from hub out, forming perfect circle with even tension on all spokes. Rear wheels have continuous tread—spokes forged through lugs as well as rim. Front wheels have spokes set in groove to make smooth tread. All wheels have rolled in flanges.

**THE DOUBLE BEATERS** with sharp chisel pointed teeth tear the manure apart and throw it against the sharp corners of the swiftly revolving distributor. The Co-op Spreader will make manure valuable fertilizer in the shortest possible time. It cuts, tears and pulverizes.



**We're Still Buying Seed!**

**WE WANT MICHIGAN GROWN SEEDS**—June, Mammoth, Alsike, Sweet Clovers and Alfalfa seeds. Send us an 8 ounce sample of your seed. Make it representative by taking equal amounts from each bag. Write us the amount of seed you have and we will quote you. We send sample mailing bags on request.

**OUR BUYING SEASON WILL SOON CLOSE.** When we start bagging and shipping, we're about through buying. We urge that you get in touch with us now if you have seed to sell. You will find our buying policy and prices the best the market will warrant. We want to see farmers realize the most out of their seed.

**WE CLEAN SEED,** but we will be too rushed to do custom cleaning after January 1. Let us put your seed in A-1 condition now in our modern seed cleaning plant. You may deliver it, or ship freight, prepaid, to Farm Bureau Services, Lansing, Mich., or to our Farm Bureau Supply Stores at 220 Bristol street, Saginaw, or at Woodland, Mich. Tag each bag with name and address of shipper. Write us a letter stating total number of bags, and giving full instructions on cleaning your seed. Advise if you want seed cleaned and returned to you, or do you want a price quoted on the cleaned seed?

**SEED CLEANING CHARGES AT LANSING PLANT.** Based on weight of seed as received at our cleaning plant. 20c per bu. for one run over mill; 35c for 2 runs. We advise 2 if seed is very dirty. \$1.00 per bu. of seed charge for removing buckhorn. Includes above mill runs. \$1.25 per hr. for hulling sweet clover, mill runs additional as above. We don't do custom cleaning after January 1. Send seed now!

**FARM BUREAU WINTER OIL**

**FARM BUREAU ZERO GRADE** oils start easy and lubricate well in the coldest weather that the Old Man from the North can send to Michigan. **FARM BUREAU OILS** and their 30 to 35c per quart brothers, owned by the great oil firms, come from the same fields. Farm Bureau oils, refined by the best process for quality, cost you less because the Michigan, Indiana and Ohio Farm Bureaus own a co-operative blending and distributing plant. Ask your co-op for Farm Bureau oil.



**Mermash for Egg Profits!**

**AT THE PRESENT PRICE FOR FEEDS,** laying hens will return a very good profit if they are giving you 50 per cent production. Your feed cost per dozen eggs will be about 12 cents per dozen. You can get good production with Mermash 16.

**A SELLING PRICE OF 20 CENTS PER DOZEN** will cover all costs of production. If you are getting 25 cents per dozen for eggs (and many poultrymen are getting more), you will have a profit of 5 cents per dozen, and up.

**FEED FARM BUREAU MERMASH FOR CONTINUOUS, HEAVY PRODUCTION.** In addition to the best home grown grain, meat scraps, alfalfa leaf meal and other feed stuffs, Mermash contains Manamar, which is Pacific ocean kelp and fish meal.



**MANAMAR IS FOOD FROM THE SEA.** It supplies in food form iodine, copper, magnesium, iron and other essential minerals for body growth and production. Hens and chicks fed Mermash do better.

**WE MAKE MERMASH** with or without cod liver oil. 5 lbs. of NOPCO XX cod liver oil in Farm Bureau feeds has the vitamin D value of about 40 lbs. of ordinary cod liver oil. That helps make our feed more economical and more effective. NOPCO XX goes much farther.

**MERMASH HAS THE EXTRA EGGS** from the same hens at no increase in feed cost. Mermash has proved that in many pen against pen laying contests with other egg mashers.

**Milk Maker for High Production**

**SINCE 1922 MILKMAKER DAIRY RATION** in 16, 24, or 32% protein has been making money for milk producers,—in good times and in bad times.

**MILKMAKER CONTAINS ONLY THE BEST** feedstuffs. They are selected from experience and with the advice of dairy feeding authorities as to what makes the best and most economical feed for maximum production. Milk-maker's feed tag lists these ingredients pound for pound.

**HERDS THAT HAVE WON FOUR TO SIX** of the first 10 places for milk and butterfat production during these years among 2,700 herds in Michigan Dairy Herd Improvement Ass'n have made their records on Milk Maker. These herds get ordinary good farm care, and their business is to make money for their owners.

**MILKMAKER WITH HOME GROWN GRAINS** and roughage can't be beaten for low cost of feed and high production. Ask your co-op about Milk Maker.



**MILKMAKER  
Means  
Money Maker**

**MILKMAKER FORMULAS  
16, 24 and 32% Protein**

**For Farm Bureau Supplies**

**SEE YOUR CO-OP OR FARM BUREAU DEALER**

**Write Us If You Have No Dealer  
FARM BUREAU SERVICES, Inc., Lansing, Mich.**

**MILKMAKER  
Means  
Money Maker**

**MILKMAKER FORMULAS  
16, 24 and 32% Protein**