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# Money and the Taxing Power

BY W. H. ASHBY.

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## CHAPTER XIII.

Before there was a "coin" on earth; before any device existed of the nature of the symbol which is "money," it could not avoid happening among men, developing under the condition of private ownership, and a selfish struggle for exclusive possession, restrained from violence by law, even though those men were naked and savage, that a more or less definite quantity of one commodity would be given in exchange for a more or less definite quantity of some other commodity. Before any system of weights and measures was established, it would necessarily happen that one savage would give one haunch of venison, for example, in exchange for five pheasants. The ability to count even as high as ten would render easy such exchange.

Such transactions, like every other exchange under every system, would be consummated because—and solely because—of the agreement of the parties to it. Neither in those ancient acts of barter, nor in our modern purchase and sale, can any exchange of any nature take place, except as the result of the agreement of the parties in each particular case.

The essential conditions of exchange between commodities must always have been the same under every system, and always rest upon agreement of the parties in each specific transaction. It is only as to details that the process has been changed. It was barter between savages who had neither "coin" nor "money," and it is still barter among us of today, who possess both a "money" and "coin."

The fundamental conditions of exchange of commodities for each other must always remain the same, and rest upon agreement in each transaction. All articles endowed with utility, susceptible to exclusive possession, must of necessity have borne from of old some sort of relation of "exchange equivalent" to each other in the estimation of savages even. It was a necessity under any system of barter, no matter how primitive, that some more or less definite fixed quantity or fixed number of any one commodity must have been at a given place and time recognized as the "exchange equivalent" of a more or less definite fixed quantity or fixed number of other commodities, and agreement to "swap" would fix that equivalence in each specific case.

It is true that this relation of exchange equivalence could find no means of expression before the adoption of a "money term." But a means of expressing the relation of equivalence in exchange was never a necessity to actual exchange, which depends upon nothing but actual agreement. Such a device is always a great convenience and "facilitates exchanges" of commodities for each other. Nevertheless it was always possible, even for savages, by agreement to exchange, for example, one dozen eggs for one wild duck—and without agreement no such exchange is possible today.

It is clear that if at any given time and place the quantity of the force of demand for one wild duck was estimated to be exactly equal to the quantity of the force of demand for one dozen eggs, they would be the exchange equivalent of each other, whether a "money system" exists or not. Still no actual exchange of the articles could take place, either with or without a "money," except as the result of agreement in the particular case. In matters of exchange, therefore, there is no authority and no compulsion, except insofar as the needs of the parties coerce them to come to an agreement.

The relative quantity of the force of demand at a given time and place might cause one bushel of wheat, for example, to be the exchange equivalent of five bushels of corn; and this relation would be as well perceived without any "coin," and even with-

out a "money," as with both.

But to say that the quantity of the force of demand in action, at a given time and place, for a definite quantity of wheat, is equal to the quantity of the like force, at the same time and place, for a definite quantity of corn, is not to express what the fixed quantity of that force is. To say that the force of demand for one bushel of wheat is of the same quantity of valuation as the valuation of that force for five bushels of corn, does indeed express the relative quantity of "value" of each.

It declares that the fixed quantities of each article thus named are the exchange equivalent of each other and are acted upon by an equal quantity of the force of demand, which constitutes equal valuation; but it utterly fails to express to us what that quantity of the force of demand, thus valued, is. It merely shows the relation as to quantity, in which those particular articles should exchange for each other. There is among the supposed people no word, by the use of which a fixed quantity of the force of demand may be uttered or expressed.

In the absence of a "money" term, there is no "standard." What is needed is to fix upon a definite quantity of that force and choose a term to express it—which shall be a "unit."

It is out of the perception of this "exchange equivalence" that some thoughtful persons have drawn the false notion that "value is a relation," or that "value is a ratio." But it must be observed, too, that the relation is not a relation between the commodities. The relation is between the quantity of the force of demand in action for each, inducing a "valuation" or estimate of its relative degree of intensity for each, and so begetting a different "valuation" of quantity of that force for each. The two quantities of demand do stand in a relation to each other; but neither quantity of that force can be said to be a relation.

Just as we saw that the degree or intensity or quantity of force of demand is always estimated by human beings; yet the force of demand thus "valued" cannot itself be human estimation; so here the two "valuations" of that force of demand, standing in a relation to each other, cannot themselves be that relation.

What we call "value" is simply human appraisal or "valuation" of the degree of intensity of the play of the force of demand for commodities endowed with utility.

The quantity of the force of demand, in the case last supposed, was five times as great per bushel for the wheat as for the corn. But neither of these could be a fixed standard for the other, although a relation between the two quantities of the force of demand would be plainly perceivable and a simple ratio would express this. But where there are a countless multitude of heterogeneous commodities to be exchanged, the thing required is not a means of expressing the relative quantity of the force of demand for any two specific commodities; but a means of expressing a quantity of that force, which shall be fixed and unvarying and which may be applied as a common standard to express quantity of that force for all commodities.

Such a device never could have been and is not now a necessity in the exchange of commodities. It always must have been and is now a great convenience and greatly "facilitates" those exchanges.

The governing body of a nation having been compelled by the necessities arising out of the exercise of the taxing power to institute the device called "money," it is soon seized upon and used as a means of facilitating exchanges of commodities for each other, by expressing a fixed quantity of the force of demand for any commodity.

(Continued Next Week.)

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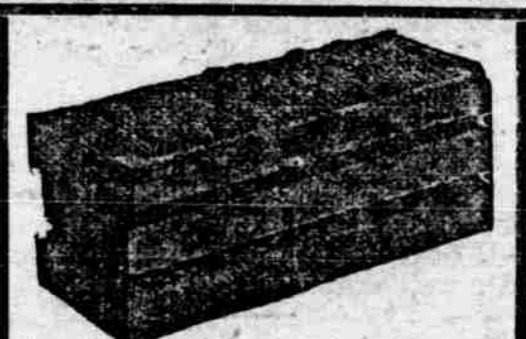
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