

LAW IS HELD VALID

THE NEBRASKA CORPORATION TAX MEASURE UPHeld.

DECISION BY SUPREME COURT

A Loud Complaint From Western Nebraska Counties Regarding Passenger Train Service.

The supreme court has upheld the occupation corporation tax law enacted by the recent legislature. The law provided a gradually annual tax on all corporations doing business in Nebraska unless expressly exempt. The tax will bring to the state \$60,000 this year. About \$15,000 was paid under protest. The law was attacked by the Mercantile Incorporating company of Omaha and the Erie City Iron Works of Erie, Pa., who sued to recover back an occupation tax paid by them under protest to Secretary of State Junkin and to have the law declared unconstitutional under which the tax was exacted. The law was upheld in the Lancaster district court and the decision is affirmed by the supreme court.

The law was argued in both courts by Grant Martin, deputy attorney general, who appeared for the state, while John J. Sullivan, W. W. Slaughter and John Battin appeared for the corporations. The law was enacted by the legislature under the impression that it would raise approximately \$200,000 annually for the state. There has been paid to the secretary of state approximately \$60,000.

The law was assailed on the ground that it violated the constitution in imposing a tax on franchises. It was contended that this was a tax which should be levied under the constitution according to valuation and not according to the amount of capital stock of corporations.

Mr. Martin contended the tax was not a tax which should be levied according to valuation but it was a tax which might be fixed by the legislature arbitrarily according to the capital stock of the corporations. The opinion sustaining the law was written by Judge Root.

Better Service Demanded.

The State Railway commission has under consideration the proposition to have a general hearing for towns in western Nebraska which are demanding better passenger train service. Complaints have come from a number of towns. The complaint from Theford follows:

"The facilities for west-bound passengers are absolutely worthless, as far as local use is concerned. It takes about fifteen hours to travel thirty miles, and only one train a day.

"Imagine a young woman, unattended, being compelled to go to a point west of Seneca, Thomas county. She would get on the stub train at Theford, No. 39, at 8:53 p. m., which train terminates at Seneca. There she would be compelled to sit in the little dingy station trainmen's waiting room for thirteen hours or more, waiting for passenger train No. 43, at 9:38 a. m. the following morning. The hotel accommodations are inadequate in every way to supply the demand, no sidewalks, or street lights, and she might get lost in trying to find the hotel, or crippled for life. Possibly worse luck might befall her. Strangers have been compelled to beg accommodations at private residences many times.

"We characterize this condition of things as indecent, indelicate and immoral; having a tendency to degrade womanhood. It is worse than the old-time stage coach. Theford is the county seat of Thomas county, and as such should have at least one through train each way."

There are three trains each way a day, but do not stop at Theford.

Public Sentiment Wins.

The city of Lincoln is ahead some \$50,000, paid to it by the Lincoln Traction company, due for a year, as an occupation tax. This payment came as a distinct surprise and relief to a long-suffering public, which had been gaoing the traction company for many months to pay up.

Judge Dean for Congress.

Judge J. R. Dean, a democrat, who was appointed to the supreme bench by Governor Shallenberger and who was a democratic nominee for re-election at the late election will be a candidate for congress.

Grand Assessment Roll.

Henry Seymour, secretary to the State Board of Assessment, has completed the work of compiling the grand assessment rolls and the figures have been entered on the permanent records in the office of the state auditor. The assessment of the state for 1909 is \$,98,985,819, against \$391,735,464 for 1908. The assessment is one-fifth of the actual value of the property of the state.

May Reinstate Agents.

Several of the insurance agents of the aBnkers Life of Lincoln whose licenses were revoked by Auditor Barton because they had used questionable methods to secure business have been calling on the auditor lately asking for reinstatement. Several of the agents have put up the story that they were acting under instruction in offering the inducements they did to secure business, and were also acting in good faith, believing in what they said. The auditor is inclined to believe some of the agents.

MONEY FOR SCHOOLS.

Apportionment is Made to the Various Counties.

State Superintendent E. C. Bishop has filed his report, showing the apportionment of state school funds among the different counties as follows:

County	No. of Scholars	Amt. Due.
Adams	5,045	4,214.52
Antelope	4,882	3,402.69
Banner	361	251.89
Blaine	464	323.50
Boone	4,422	3,119.87
Box Butte	1,855	1,293.29
Boyd	3,442	2,396.74
Brown	1,736	1,230.33
Buffalo	7,331	5,145.96
Burt	4,282	2,985.38
Butler	5,908	4,241.54
Cass	4,234	2,946.29
Cedar	5,430	3,785.75
Chase	1,295	940.12
Cherry	5,519	3,919.53
Cheyenne	1,274	888.22
Clay	4,944	3,446.91
Clatsop	4,944	3,446.91
Cuming	5,219	3,708.34
Custer	8,701	6,098.35
Dakota	2,225	1,551.25
Dawson	1,911	1,362.99
Deuel	914	637.23
Dodge	7,254	5,057.42
Douglas	89,503	27,541.19
Dundy	1,428	995.59
Fillmore	4,814	3,395.37
Franklin	3,194	2,224.23
Frontier	3,291	2,231.71
Garfield	4,312	3,098.58
Gage	9,756	6,901.79
Garfield	1,182	824.08
Gosper	1,918	1,337.21
Grant	266	187.86
Greeley	2,866	1,998.15
Hall	5,845	4,078.98
Harrison	4,473	3,119.53
Harlan	3,588	2,501.52
Hayes	1,111	774.58
Hitchcock	2,095	1,397.87
Holt	3,882	2,786.18
Hooker	297	207.97
Howard	4,223	2,942.94
Jefferson	5,208	3,695.11
Johnson	3,520	2,454.12
Kearney	3,167	2,208.01
Keith	1,923	1,332.24
Keya Paha	1,192	837.76
Kimball	511	356.27
Knox	6,281	4,379.96
Lancaster	31,647	14,672.82
Lincoln	4,547	3,170.13
Logan	454	316.53
Loup	740	515.92
Madison	6,039	4,216.53
McPherson	695	484.56
Merrick	3,170	2,210.19
Morrill	1,265	840.12
Nance	2,854	1,989.79
Nemaha	4,519	3,150.61
Nuckolls	4,124	2,875.22
Otoe	6,320	4,406.22
Pawnee	3,781	2,636.09
Perkins	754	525.69
Phelps	3,502	2,442.22
Pierce	3,656	2,548.94
Platte	6,708	4,676.76
Polk	3,388	2,362.79
Red Willow	3,329	2,400.39
Richardson	5,654	3,941.92
Rock	1,234	860.34
Saline	6,980	4,921.53
Sarpy	2,856	1,991.19
Saunder	7,192	5,014.89
Scott's Bluff	1,952	1,360.93
Seward	5,938	4,210.48
Sheridan	1,941	1,353.26
Sherman	3,947	2,724.35
Sioux	1,254	844.01
Stanton	2,806	1,956.33
Thayer	4,870	3,395.33
Thomas	2,324	1,642.22
Thurston	2,578	1,797.37
Valley	3,380	2,342.57
Washington	4,242	2,927.21
Webster	2,486	1,736.79
Webster	4,033	2,811.78
Wheeler	1,787	1,248.70
York	5,709	3,986.27
Total	371,353	\$238,904.23

Enthusiastic Over Corn Show.

State Superintendent E. C. Bishop returned from the corn show at Omaha highly enthusiastic over the educational value of the exhibit. Mr. Bishop stated that in his estimation the show this year far outclasses any other such exhibition ever held. Having at heart the welfare of the school children of the state and knowing the benefits to be derived from their attendance at a corn show like this year's, the one thing above all others that the state superintendent would like to see is for the corn show to be held in Omaha again next year, after which he thinks the location would become permanent.

Auctions of prize grains at the show closed with total sales amounting to about \$5,000.

Nebraska corn was among the last put on the block for sale, but failed to bring high prices. The ten ears of yellow dent corn, which won first prize for Harry Seltz of De Soto, sold for \$10, and the second premium corn in that class went at \$7.

The prize ten ears of white variety, winning the Nebraska blue ribbon for G. N. Titus of Tekamah, sold for \$10, and the second best ten ears was auctioned at \$5.

The influence on future corn crops through the distribution of the prize corn is tremendous. The ten grand champion ears alone, if each kernel produces one good ear, would propagate nearly 2,500,000 bushels of improved corn in three years.

Another Candidate in Sixth.

The Sixth district has another candidate for congress. Robert G. Ross filed his name with the secretary of state declaring he is a candidate for the populist nomination. Mr. Ross lives at Lexington, Dawson county.

Protest Money to Treasury.

By the decision of the supreme court upholding the validity of the occupation tax law, the state treasury will soon be enriched by some \$20,000. This amount of money was paid to the secretary of state under protest by some 600 corporations.

May Sue Burlington.

State Oil Inspector Mullen has certified to the attorney general that the Burlington owes his department \$590,550 for the inspection of oil done by his predecessor. He asks the attorney to decide whether to bring suit for the amount.

Woman Sent to Asylum.

Mrs. Jennie Geiger, a prisoner in the penitentiary, who attempted to assault Mrs. Smith, wife of the warden, with a piece of board, has been transferred to the asylum.

Mr. Towne Not Chosen.

Former United States Senator Charles A. Towne of New York has not yet been engaged by the state of Nebraska to present the bank guaranty case to the United States supreme court, notwithstanding reports to that effect.

FIVE DAIRY COWS AND TWENTY ACRES OF CORN

Fair Returns of an Illinois Tenant's Dairy and Poultry Business Figured Out in Detail—By Arthur J. Bill.

The following items of cost and profit of a small tenant's business for one year may be of interest, not for striking results, but as showing a fairly clear farm account in three features. Mr. Nollisch rents a part of Mr. Leigh F. Maxey's 160-acre farm in Sangamon county, paying \$75 per year for the house, barn, lots, orchard and garden, covering about five acres; \$5 per acre for 20 acres of pasture, and one-half the corn raised on another 20 acres. The writer understands that the tenant also makes money by labor outside the farm. The place is well equipped and there is much fruit of several kinds. The total expenses for the year 1908 were: rent, \$175; hay bought, \$70; chicken feed bought, \$77; poultry supplies and lumber, \$23; total, \$345.

Five cows are kept and 1,275 pounds of butter were sold at an average price of 31 1/2 cents per pound, making \$404.81. Three calves were sold for \$27.41. Three hogs, having

Figured in another way, Mr. Nollisch estimates that his total expense for the year was \$824, leaving him a net income of \$30.69, but this expense must include the family living.

But to examine these accounts separately, Mr. Nollisch estimates that the five cows at \$209.95 worth of grain and \$62.30 worth of hay, a total of \$272.25, or \$54.45 per cow. Deducting this large feed bill from the money received for butter and calves, we have \$159.97 of profit, or \$32 per cow. This is a little more than the average income of the best one-fourth of the dairy cows of Illinois, as figured out by the state experiment station from the full year's record of 554 cows in 36 herds. But strictly speaking, a part of this \$32 should be credited to the work of butter making, and again the cows should be credited with the skim milk fed to the pigs and with the milk used by the family. In thus considering the dairy business alone, it should be remembered that, on the



Jacoba Irene, Queen of Illinois State Fair.

milk as part of their ration, were sold at six cents per pound, amounting to \$40.80.

Two hundred and fifty hens were kept and from these, 1,144 dozen eggs were sold at an average price of 16 cents, \$183.04; chickens sold, \$100.73; turkeys sold, \$56.90; total of the place



Plymouth Rock Cock and Hen.

at \$854.69, which would include the sale of \$41 worth of other products than those named above.

The tenant's half of the corn amounted to 650 bushels, most or all of which was fed on the place. Deducting the total money expense named, \$345, from the income, \$854.69, the profit is seen to be \$509.69. And to get the man's total net income for the year's work there must be added to it whatever money he earned outside of this farm.

crop side, the farmer made, in addition to the above cow returns, whatever profit there is in raising the high-priced corn of last year. The 650 bushels at 70 cents would be worth \$455.

The total income from the poultry was seen to be \$304.67. The tenant's full estimate for their keep was \$124.52, plus \$23 for supplies and lumber, \$147.52 in all, leaving a net profit of \$193.15 from the poultry. This lumber was for equipment that would last several years and need not all be charged to the 1908 business.

A large item of expense allowed in figuring the \$509.69 of profit, but not specifically referred to there, is the corn that three work horses ate, but if they were used to earn considerable money outside of the farm, only a part of their expense should be charged to the farm. This account, though not exact and complete in every item, throws much light on the total income and the separate sources of income from this little place.

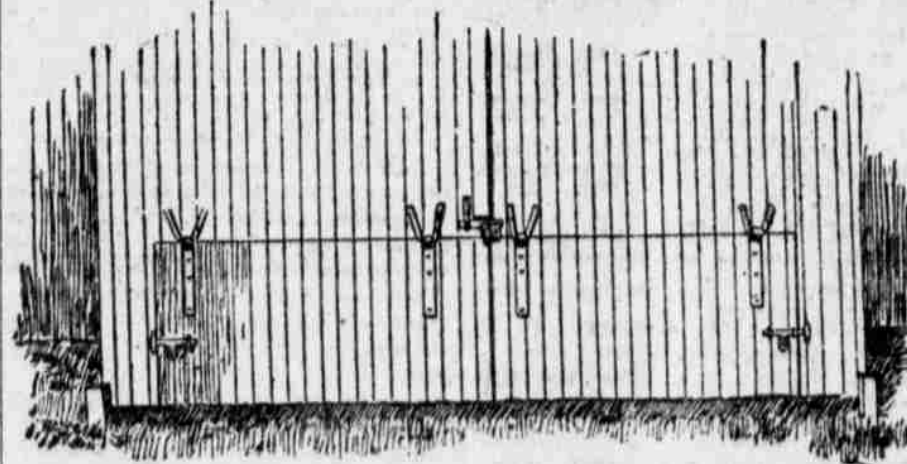
Cement Promotes Thrift.

Cement is a promoter of thrift. It is so easy to work that the farmer and his help can utilize their spare hours doing a little at a time. For example, they can start with a small feed floor in the barnyard, add a walk to the barn, then to the well, then continue it to the house, then around it, etc.

Care of Plow.

Now that the plowing is all done, wipe off all dirt from wood and ironwork. Give a good coating of oil to the metal parts next spring so there will be no delay in getting the plows to scour.

BARN DOORS FOR LAMB FEEDING



E. A. Ross, Livingston county, Michigan, has devised a plan for letting feeding lambs out and in a driveway without opening the large doors and unduly exposing the interior. His barn is so arranged that he does his feeding on the ground floor, there being no basement to the barn and the bays raised eight feet from the ground by a board floor. This gives the whole basement of a barn 36x84 feet for feeding purposes. While doors were provided at one end for the sheep, it was desirable on account of partition dividing the basement into two apartments, to provide an opening near the main doors on the rear side of the

barn. The accompanying illustrations show how our subscriber accomplished this without the necessity of keeping the large doors open and exposing the whole interior.

As indicated, the trap doors, which are three feet high and six feet long, are hung on specially made hinges and fastened at each end by small push bars. When the large sliding doors are drawn together and securely fastened, there is no difficulty of handling the secondary doors. During the day the doors are raised but when desired can be lowered and everything made as snug as one pleases. This plan has been worked for two years with very satisfactory results.

PROMINENT PEOPLE

JUDGE URGES A NEW PARTY



Forgotten and which must be revised and a scheme devised which will work justice to the common man.

Judge Peter S. Grosscup of the United States court of appeals, writing in the North American Review under the caption, "Prosperity with Justice," advocates the rise of a new political party committed to the policy of an equal distribution among all men of the fruits of their labor.

Judge Grosscup holds that the society of the future must be founded on "a proprietary co-partnership in corporate success," and adds that he is now ready to renounce his loyalty to the Republican party in favor of a new party which shall have for its purpose the establishment of a policy of justice and equity to all mankind.

The period of awakening in America, says Judge Grosscup, came with the administration of Mr. Roosevelt. Doctrines which cannot now be worked into the very fabric of our national life were then enunciated. Corporate greed must be curbed, the tariff must be revised and a scheme devised which will work justice to the common man.

Judge Grosscup believes that the present administration is not only failing to carry out the policies inaugurated by Col. Roosevelt, but is assuming a reactionary attitude which is making the burden of the worker more oppressive and intolerable than before. Hence the need of a fresh party. As to the actual work for reform accomplished by the former president, Judge Grosscup says:

"The central figure of this period (the period of awakening) was President Roosevelt. There are those blind enough to the faults of this remarkable man to see in him a greater man than Lincoln; and those blind enough to his virtues not to see in him the extraordinary insight that gave to him, as to Lincoln, his leadership among men. But no one saw more clearly than Mr. Roosevelt that his administration had accomplished little in the actual work of reframing the laws to carry out its spirit—no one saw more clearly than he that his work was chiefly that of a preacher of righteousness.

To his successor—wholly selected by himself—was left the constructive work that was expected to be done. Roosevelt had summoned the people, had impeded them as a great jury before whom to frame and to whom to submit, one after another, the constructive proposals that would carry out the purpose of the awakening. The proposals themselves he left to be framed and submitted by his successor.

GREAT LAWYER SAVES WOMAN



When Samuel Untermyer of New York, one of the greatest of the country's corporation lawyers, was appointed several weeks ago by Justice Malone of the supreme court of New York to defend Augusta Cralint, charged with the murder of her husband, the bar was amazed and wondered what he would do with the case.

Mr. Untermyer had not been connected with a murder case for years. He had not been inside a courtroom in connection with a case of such minor importance in a long while and necessarily his friends believed he had forgotten many of the tricks that make criminal lawyers successful. But the "doubting Thomases" didn't take into consideration the kind of man they had to deal with.

When the court appoints a lawyer for a person too poor to retain legal counsel the attorney is allowed \$500 as a fee. To Mr. Untermyer \$500 means nothing, so it was not to get the money, as subsequent events show, that he entered the case with such zeal. He worked night and day for the poor Italian woman. He spent \$1,000 out of his own pocket and when the jury came in with a verdict of "not guilty" Mr. Untermyer gave the \$500 the state owed him to the prisoner. He had saved her life and given her what seemed to her a fortune, more money than she had ever had in her life.

Recently, when the judges of New York were criticised for assigning certain types of lawyers to defend capital criminal cases, they asked the members of the New York bar to help. Attorney Untermyer was one of the 125 who responded to the judges' call and agreed to take a criminal case occasionally even though it meant financial loss.

"We lawyers owe something to the dignity of the business," Untermyer is quoted as saying. "We are sworn officers of the court and of justice."

NEW MINISTER TO CHINA



William J. Calhoun is to be the new minister to China. The Chicago lawyer at first declined the post, but later reconsidered his determination and accepted it.

President Taft was ready to appoint Mr. Calhoun to the federal bench, to the place given Judge Carpenter, if he would take it, say those in touch with things at the White House. These men were not surprised to learn that he was being pressed to go to China. Mr. Calhoun stirred Chicago political circles as late as November 6, when addressing the Marquette club members in the presence of Senator Cummins of Iowa, he fearlessly defended the "insurgents" at Washington. Politicians generally felt that the speech brought the Chicago lawyer back into the political field and it is said those who did not agree with Calhoun began to fear the influence he might have.

Born in Pittsburg, Pa., in 1848, Mr. Calhoun has long been a commanding figure in Illinois and the nation. In 1896 he took up the cause of the late President McKinley and did much to swing Illinois' delegation to the McKinley column in the national convention. In 1900 Mr. Calhoun could have received the Republican nomination for governor if he would have permitted his friends to enter him in the race. He has a wide acquaintance in the state, having lived at Danville, Ill., where he was admitted to the bar in 1875, before going to Chicago.

In 1898 Mr. Calhoun was named a member of the interstate commerce commission, serving until 1900, in which year he moved to Chicago. In 1905 he was selected as a special commissioner to Venezuela, when an international crisis was impending. His report, made then, has formed the basis for America's action ever since in maintaining the principles of the Monroe doctrine.

PLEADS FOR RACE SUICIDE



With Theodore Roosevelt in far-away Africa, no one yet has taken up the cudgel to defend the former president's anti-race-suicide theory, which has been assailed by Prof. Scott Nearing of the University of Pennsylvania. Prof. Nearing is instructor of economics, and he sees as one of the direst perils which confront this country the danger of overproduction in only one thing—population.

Prof. Nearing has launched the doctrine of smaller families on the basis that large families and many of them are likely to eat up all the contents of the national larder and create a famine. He ascribes the high cost of food to the increase of large families, and evidently has no faith in the stories about vast quantities of food being destroyed to prevent the overloading of the markets.

Incidentally he opposes large families on the ground that woman should devote herself to rearing two or three children in a proper manner rather than bearing three or four times that number to overcrowd the schools and keep the baker busy.

"Race suicide is a good thing," is the way the professor puts it, "because it prevents an increase in population greater than can be provided for, it also means an easy life for women. How can they enjoy life when they send their prime in bearing children?"