

## NORRIS BROWN'S KEY-NOTE

One of the Discords Which the Records Sound—That "Surplus" one of the Minus X Kind

"There stood at the end of the first year," affirmed Norris Brown in the republican state convention, as he waved his arms wildly and glared at the galleries, "to the credit of the present state administration the sum of \$87,231.61." "Republicans," he continued, "one of the material issues of this campaign is, shall the state and its taxpayers be again turned over to the tender mercies of deficiency builders, salary purloiners and interest collectors?"

Suppose we look into this credit of \$87,231.61 just a wee bit. Part of it consists of an item of \$17,690.88 at the institute for feeble-minded youth at Beatrice. This is figured in this way: Total appropriation (2 yrs.) \$109,700.00 Half for one year 54,850.00 Expended in one year (they say) 37,159.12 Surplus 17,690.88

But there are two misstatements in the figures given. In the first place, the total appropriation includes \$15,000 for the purchase of land, but not a cent of the \$17,690.88 expended on this land appropriation is included in the \$87,159.12, which is said to cover the first year's expenditures. In the second place the expenditures cover a period of only 11 months instead of a year.

The legislature of 1901 gave this institution \$20,000 more for current expenses than did the legislature of 1899. Yet these spellbinders and key-note men have the audacity to talk about deficiencies and surpluses. The present republican administration spent nearly \$7,000 more for current expenses at Beatrice in 11 months than the followingists did in a like period—as the following (written some weeks ago) will show:

That republican "surplus" at the state institutions is rapidly dwindling as we examine the figures. Some time ago we showed that at the soldiers' home, Grand Island, the republican management—or mismanagement, as it really is—has expended about \$2,500 more in 12 months than the legislature allowed for one year. In other words, that the management has failed to spend quite all of what the legislature allowed for the first year. The table is a tissue of lies, because the expenditures really cover but 11 months instead of one year.

The good, old Biblical term "lie" is none too strong to use in characterizing these republican misrepresentations regarding the records. Our mothers used to teach us to use the milder term, "story," when we wished to indicate that someone had told the "which that is not," as Lytton expresses it in "The Coming Race." But when it is evident that a certain statement has been told with malicious intent to deceive, the Bible term is certainly the best.

Our subject this week is the institution for feeble-minded youth at Beatrice. Referring to the table prepared by the republican press bureau at the capitol, and printed in the Lincoln Evening News some weeks ago, we find the following pretended comparative statement:

	Fusion expenses, April 1, '99, to April 1, 1900.....	Republican expenses, April 1, 1901, to April 1, 1902.....
	\$56,896.28	37,159.12

Republican "savings" \$19,737.16. Certainly a noble showing, if true. But it is neither a noble showing of one year against another, nor is it correct. The fusion expenses include nearly \$27,000 expended in the erection of four new buildings, while the republican expenses do not include nearly \$15,000 expended in the purchase of land. Even a pretense at fairness would suggest that if the one item be included that the other should be also.

Exclusive of appropriations for repairs, furniture, implements, buildings, land, etc., the legislature of 1899 gave this institution for what might be termed "maintenance proper," the sum of \$87,600; for the same item the legislature of 1901 gave \$87,600—twenty thousand dollars more. For improvements the legislature of 1899 gave \$53,250; the legislature of 1901 gave \$22,100. How these were expended we shall now inquire. The fusion expenditures are for the eleven months, as shown by the auditor's books, from April 1, 1899, to April 1, 1900, the republican, from April 1, 1901, to April 1, 1902. It should be noted here that the April expenses were not paid by warrant until after May 1, and the March expenses until after April 1; hence the supposed year is only eleven months. However, the comparison can be made on this basis, inasmuch as it will follow the table prepared by the republican press bureau.

	Fusion.	Repub.
Superintendent .....	\$1,832.26	\$1,832.26
Steward .....	999.95	916.63
Matron .....	715.26	699.94
Teachers .....	2,040.00	1,850.00
Employees .....	3,305.52	9,285.03
Fuel and lights .....	5,075.05	5,990.05
Maintenance .....	8,835.15	12,007.35
Farm supplies .....	300.00	347.42
Office supplies .....	103.25	284.85
Telephone, etc., .....	91.52	114.15
School supplies .....	13.60	.....
Medicines, etc., .....	306.71	139.98
Library, etc., .....	3.50	28.00
Amusements, etc., .....	99.38	53.93
Incidentals .....	36.85	.....
Maintenance proper .....	\$26,819.84	\$33,556.62

Repairs, etc., .....	886.29	1,311.61
Furniture, etc., .....	290.32	606.59
Farm implements .....	38.70	216.00
Brush shop .....	.....	41.75
Laundry mach., .....	2.90	.....
Improve grounds .....	1.50	.....
Add to ice house .....	14.25	.....
Paints and oils .....	157.83	.....
Four new bldgs., .....	26,776.04	.....
Add live stock .....	533.75	.....
Barn, etc., .....	998.80	.....
Purchase of land .....	13,712.99	.....
Total expended, \$54,987.67		\$50,879.02
Instead of a republican saving of \$6,467 valuation for each mile of line		

over \$19,000, it appears that for current expenses the republican superintendent expended nearly \$7,000 more in eleven months than the fusion superintendent did in a similar period. Buildings and similar permanent improvements are no part of the current expenses, but are intended to be used for many years. They should not be included in a comparative statement of this sort. The manifest unfairness of charging four new buildings against the fusion administration and carefully omitting the purchase of land under the republican administration, is apparent to any fair-minded man. But the republican press bureau wasn't trying to be fair—it wasn't even trying to tell the truth.

The schemes that are worked for the benefit of the trusts through the medium of acts of congress are of surpassing shrewdness. It is well known that butter is quite commonly colored by the use of harmless foreign coloring substances. This is considered all right. There is deception, but the law approves. When, however, the butter thus colored is used to color oleomargarine, the deception becomes harmful and must be stopped, and the whole power of the United States government is employed to stop it.

The London financial journals declare that between \$40,000,000 and \$50,000,000 has been lately borrowed in Europe on American stock exchange securities to hold up the Wall Street market and that the New York market is in no better condition than it was before. If anything should happen that would cause the London banks to call in their loans, Wall Street would have a Black Friday time such as has never been before.

## "Extra Corporate Franchises"

From the report of the Union Pacific Railroad company, filed with the auditor of public accounts, it may be seen that the earnings of that company in Nebraska for the year ending December 31, 1901, were as follows:

Gross earnings .....	\$9,583,085.84
Operating expenses .....	4,776,797.47
Net earnings .....	\$4,807,288.37
The gross earnings were made up as follows:	
Passenger traffic .....	\$1,701,770.08
Freight traffic .....	6,888,573.03
Other sources .....	992,472.68

Total .....

The operating expenses include taxes paid in Nebraska—a matter of bookkeeping that is radically wrong. Taxes are properly included along with interest on bonds and similar "fixed charges."

The report in question gives the Union Pacific mileage in Nebraska at 1,020.44 miles, but does not indicate whether this includes leased lines or not. The mileage assessed by the state board amounts to only 947.56 miles—U. P., 467.38; K. & B. H., 65.74; and O. & R. V., 414.44. Whether the additional 72.88 miles is meant to cover the Union Pacific's outlet to Sioux City, via Norfolk, is not shown. At any rate, on the basis of 1,020.44 miles of line in Nebraska, the Union Pacific earnings were, per mile of line:

Gross .....	\$9,583,085.84
Net .....	4,807,288.37

According to this report the stocks outstanding for the entire Union Pacific system (not including other Hariman roads) was:

Preferred stock .....	\$9,536,500
Common stock .....	104,045,300

During the year named there was paid in interest on bonds and dividends on stock the following sums:

Interest on debt .....	\$6,452,153.32
4 per cent on pref. stock .....	3,981,018.00
4 per cent on com. stock .....	4,161,686.06

Total .....

What about those "extra corporate franchises" that the state board felt powerless to assess? Union Pacific 4 per cent bonds sell at 106 and 107; 4 per cent common stock sells at 107 and 108. Accordingly an investment that pays 4 per cent in net returns is worth at least, after making a reasonable deduction for depreciation of property and necessary repairs, the Nebraska portion of the Union Pacific paid \$4,807,288.37 of net income last year; that "capitalized" at 4 per cent would make the value of the Union Pacific in Nebraska the sum of \$120,182,210. It was assessed at \$6,128,084, or the value of the road's actual value, based on its net earnings. Assuming that the board assessed railroad property at one-seventh of its actual value, then the tangible property of the Union Pacific is worth about \$42,896,588, or \$45,482 per mile of line. The road ought to be duplicated for these figures.

But what about the franchise? Well, this would appear:

Value of road as a "unit" .....	\$120,182,210
Value of tangible prop. ....	42,896,588
Value of franchise .....	\$77,285,622

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In Nebraska on the average. Just keep this in mind:  
Assessed value per mile.....\$6,467  
Net earnings per mile.....4,711

Wm. S. Godwin, Hobson, W. Va.: I am not able to do much, but what little I am must be done against the wrong and in favor of the right. Send me a few sample copies for distribution and I will try hard to make it hot for the party that has franchised me at the close of the civil war for no other reason than that I was a democrat. It sticks in me yet. My father fought for liberty in the war of 1812. I like your paper as it exposes their villainy and defends the laboring man. I wish you success. Put it at them. It has been said that "resistance to tyrants is obedience to God."

## Hammerian Grovellers

Are you going over to Lunnontown? To the coronation show? To see King Ned in his royal gown? You certainly ought to go.

The show will be great you can safely bet.

For Ed is a dead-game sport. And if you can get into Eddie's set, You'll find he's the all-right sort.

If there's a game on earth that Ed don't know, I don't know his bloomin' name; I abacarrat he is not so slow—in fact 'tis his favorite game.

At "hockey" and "ping-pong" his talent's great. And at "crib" he can beat the Dutch; But Eddie is such a heavy weight, That at cricket he isn't much.

What a glorious sight it will surely be, When Ed in his gorgeous frock, Puts on, with a chuckle of ghoulishness, His crown (if it's not in hock).

For Edward has often been short of dough, And in need of the ready stuff; So the way to "his uncle's" I think he'd know.

For he's certainly "up to snuff."

But the crowd that will get the loud-est cheers Is by every one agreed The noble Hammerian grovellers With the 'Onable Whitelaw Reid.

They will grovel in style as they pass along, And know to the "real thing;" While they lift up their voices in Reid's favorite song, That old one—"God Save the King."

How proud we should be of our grovellers In their knee pants and silken socks, With their ready bows and obsequious leers And knees that have got the knocks.

So give three rousing Hammerian cheers And let 'em be three times three For the noble Hammerian grovellers Led by 'Onable Whitelaw Reid. THOMAS O. CLARK, Baltimore, Md.

J. R. Prentice, Hebron, Neb.: I have taken some interest in your paper—but I am an old soldier. Some time since I wrote you in regard to using a column or two for the G. A. R., thinking it would be a benefit to your paper and also to the G. A. R. I also sent you some clippings. I never saw a word in your paper regarding it—and you never answered my request. Had you taken an interest in the G. A. R.—with freedom and equality—I should be only glad to do it for you and extend your circulation. (For some unknown reason Mr. Prentice's letter did not reach the editor's desk. The Independent will gladly give space to anything regarding the G. A. R. which is a matter of state or national interest, but it cannot undertake to give mere detail news of what the different posts may be doing. Many members of the G. A. R. are readers of The Independent and ardent supporters of the political policies it advocates; but the chief officers of that organization are hostile to The Independent and it, of course, could not presume to be the official organ of that body.—Ed. Ind.)

J. D. Cockrill, Elk Creek, Neb.: I live eight miles from our voting precinct and you must know that I am nearing the cross-roads of this life. I am 73 years old and am out of politics. Still my hat goes up for democracy. Was rocked in a sugar-tree trough and kicked out by a mule. Crossed the plains in '49. It seems Grandma Columbia had a little sister born in Cuba recently. She is shorter named: I have sent her one; I will call her Silver Star.

Read this paper carefully and then hand it to a neighbor. Ask him to subscribe; or better send for a block of five "Liberty Building" Postals and get up a club of subscribers. There is no other way in which you can do so much to advance the cause of good government.

## AT CLEVELAND'S FEET

The banquet given on the evening of June 19 by the Tilden club of New York city was advertised as a "harmony meeting," but it turned out to be, what might have been expected of such a gathering, an ovation to the chief guest, former democrat Grover Cleveland. There can be no such thing as harmony between men like him and those who believe in democratic principles, and he is frank enough to say so. He spent no time looking for "middle ground" upon which to gather together discordant elements. He boldly called upon the members of the party to abandon their convictions and accept the construction which he places upon democratic principles. He even taunted the party with being a sort of prodigal son and invited it to give up its diet of husks and return to its father's house.

He spoke of his "retirement from political activity" and said: "Perhaps there are those who would define my position as one of banishment instead of retirement. Against this I shall not enter a protest. It is sufficient for me in either case that I have followed in matters of difference within our party the teachings and counsel of the great democrat in whose name party peace and harmony are tonight invoked. No confession of party sin should, therefore, be expected of me. I have none to make; nor do I crave political absolution. I am here to take counsel with others professing the same party faith concerning the democratic situation."

He not only boasted of his course, but put his brand upon those who sat at meat with him, having asserted that his democratic faith compelled him to leave the party (or resulted in his banishment) he described the banqueters as sharing in that faith.

He is not only defiant, but he insists that party success can only be secured by an open and avowed return to his ideas. Harmony is to be secured not by the suppression of differences, but by the elimination of those who differ from him.

The text of Mr. Cleveland's speech is pre-

sented on another page that the readers of The Commoner may know that it sustains the editor's contention that the reorganizers do not want harmony, but control, and that their control means the abandonment of the party's position and a return to the policies and practices of Mr. Cleveland's second administration. He secured his nomination in 1892 by a secret bargain with the financiers; his committee collected from the corporations and spent the largest campaign fund the party ever had; he filled his cabinet with corporation agents and placed railroad attorneys on the United States bench to look after the interests of their former clients. He turned the treasury over to a Wall Street syndicate and the financial member of his official family went from Washington to become the private attorney of the man who forced (?) the treasury department to sell him government bonds at 105 and then resold them at 117. He tried to prevent the adoption of the income tax provision, refused to sign the only tariff reform measure passed since the war, and while thundering against the trusts in his messages did even less than Knox has done to interfere with their high-handed methods.

His administration, instead of being a fountain of democracy sending forth pure and refreshing streams, became a stagnant pool from whose waters foul vapors arose—poisonous to those who lingered near.

Having debauched his party he was offended by its effort to reform and gave comfort to the enemy. Virgilus killed his daughter to save her chastity; Cleveland stabbed his party to prevent its return to the paths of virtue.

And now, still gloating over his political crimes, he invites the party to do to him and apologize for the contempt which it has expressed for him! Will it? Not until the principles of Jefferson are forgotten and the works of Jackson cease to inspire.

If we are to have reorganization, Cleveland himself should accept the presidential nomination. It would be due him; his reinstatement would be poetic justice to him and retribution to those whose democratic conscience revolted against his undemocratic conduct. Of course he would get no democratic votes, but being closer to plutocracy than any republican likely to be nominated he

might divide the enemy, and even democrats would have what little consolation would come from receiving their disappointment in advance.

A merchant, about to fail, invited his creditors to a dinner and after stating his condition secured a year's extension from all present. One of the number, a relative, waited until after the others had retired and then accosted the debtor: "You told me you were going to make me a preferred creditor; you not?" "Yes," replied the debtor, "I'll make you a preferred creditor. I'll tell you now that you are not going to get anything; the rest won't find it out for a year."

Mr. Cleveland's nomination would have this advantage over the nomination of any other reorganizer, he would make the democrats preferred creditors and tell them that they would not be benefited by his administration should be read in full.

It answers a useful purpose; it outlines the plan of campaign decided upon by the plutocratic elements for which the reorganizers stand. Tariff reform is to be made the chief issue, and the men who voted for Mr. McKinley, the high-priest of protection, are to carry on a sham battle with their companions of 1896, while the financiers make the dollar redeemable in gold and fasten upon the country an asset currency and a branch bank system. Trusts are to be denounced in sonorous terms while the campaign managers mortgage the party to the trust magnates in return for campaign funds. Sometimes imperialism will be denounced, as in Mr. Hopkins' Illinois convention; sometimes ignored, as in Mr. Cleveland's speech; but whether denounced or ignored, the secret and silent power that can compel submission to the demands of the financiers and to the demands of the trust magnates can compel submission to the demands of the exploiters and the representatives of militarism.

The fight is on between a democracy that means democracy and a Clevelandism which means plutocracy. Every speech made by Mr. Cleveland shows more clearly the odiousness of the policies for which he stands. We have more to fear from those who, like Mr. Hill, endorse Mr. Cleveland's views, but conceal their real purpose in ambiguous language.

W. J. BRYAN.

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## SHOULD BEGIN THE CAMPAIGN AT ONCE

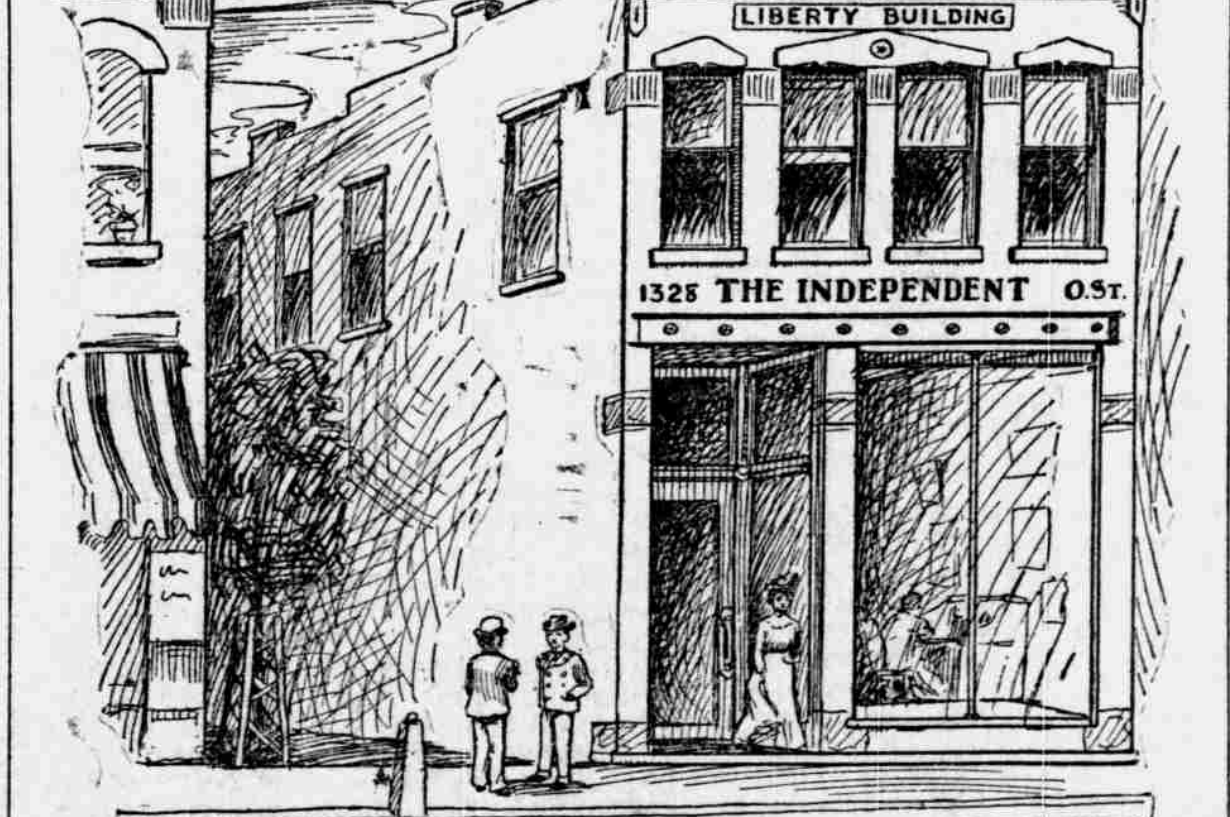
Candidates are Honorable and Capable Men and Deserve the Enthusiastic Support of Every Populist and Anti-Monopoly Democrat in Nebraska

For several years The Independent has published in full the Declaration of Independence either on the editorial page or the front page in colors. It is the corner stone of the republic. Every violation by this nation of the principles set forth in that immortal document is directly undermining the foundation upon which the government rests. The parts printed in red have been or are being violated by the present national administration. The same forces that have destroyed every republic that has been organized have begun their work in this. Gradually they are breaking away from the high standards of justice and morality that guided our forefathers when they planned this the greatest of republics. So quietly and secretly do they work that comparatively few people realize the grave dangers ahead. "Eternal vigilance is the price of liberty," is as true now as ever. The press of the country is almost wholly in the control of those who seek to make this nation follow the same road that has taken all other republics to destruction. Every issue The Independent calls attention to the dangers ahead. It prints the truth fearlessly and without favor. There is no more patriotic act you can do than to help increase the circulation of The Independent. Thousands of honest and busy men do not realize that many of the liberties that they prize most may soon be lost to them. Call their attention to The Independent and get them to subscribe.

The conventions at Grand Island this week nominated honorable and capable men for all the positions. A more loyal and patriotic man than Hon. W. H. Thompson, the nominee for governor, cannot be found anywhere. He deserves the support of every liberty-loving citizen. Begin the campaign now and help to make him the next governor of Nebraska. There is no better way than to help increase the circulation of The Independent. Every week it will point out in the plainest language the reasons why he should have the vote of every loyal Nebraskan.

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A. H. Dilley, Friend, Neb., 5
D. J. Gates, Albion, Neb., 5
Chris K. Christenson, Minden, Neb., 5
S. Elwood, Bloomfield, Neb., 5
Adam Hessel, Grand Island, Neb., 5
G. H. King, Day, Neb., 5
W. B. Guthrie, Indianola, Neb., 5
Jno. Staab, Bozart, Neb., 5
J. H. Morgan, Geneva, Neb., R R 2, 5
G. F. Cook, Surprise, Neb., 5
Newman Deucher, Indianola, Neb., 5



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## Railroad Taxation

The report of the industrial commission shows that the taxation of transportation companies has undergone a great change, and that even yet it is in a period of development. Roughly speaking there are two periods, the first ending about 1875 and the second continuing to the present time. The first period was marked by the policy of "subsidy and exemption from taxation and by the introduction of tax methods which were made to operate very leniently toward the railroads." (R. I. C. Vol. IX., page 1007.) The second, or present stage, is marked by the adoption of definite methods of railway taxation, "in the main distinct from the general property tax as ordinarily administered in the taxation of individuals." (Ibid.)

The early idea was based on the fallacy that because a railroad is a great public benefit it should either escape taxation or be given public aid. Carried to its logical conclusion this idea would exempt most kinds of business, or would require such a wholesale rendering of public aid that in effect each business would be heavily taxed to build up all other lines and everything would be as it was before. A special privilege ceases to be special when it is applied to everybody. The practice of exempting railroads from taxation was never so prevalent as was the giving of public aid. No accurate figures can be given, but it is not extravagant to say that this aid mounts up into the billions, when we consider the immense land grants, loans, state and county bonds and the private holders of stock who were soon frozen out. Since about the year 1875 the new period set in, the struggle to require these beneficiaries of public bounty not only to pay their just share of the burdens of taxation, but also to establish the same heavy state to regulate the charges for freight and passenger service. Both in the development of railroads and in methods of taxation "the United States has acted as a group of communities," the east having in a measure settled the question of adequate facilities while the west was in its incipient stage, and correspondingly, the east was the first to devise definite methods of railroad taxation. In a measure the west has profited by the east's mistakes, yet in the main the general course of development has been the same in both sections, "and the same conservative attitude toward innovation is to be noted throughout." (Ibid.)

Nebraska is decidedly a back number in the matter of taxation and will continue to be as long as the present illogical and clumsy property tax is continued. The equalization of taxes is nothing but a farce under our system. Some little patching up might be done which would help a little, such as making the law more definite and specific as to the method of assessing the value of a public service corporation's franchise, for example, but until something is done to divorce taxation for state purposes from taxation for local purposes, the present difficulties will always be present. A good way would be to raise state revenues by taxing the public service corporations, and let each county attend to its local taxation without contributing anything toward supporting state government. Then it would not matter if a 1,200-pound steer in Johnson county was assessed at \$10 and one of the same weight in Cherry county at \$15.

But what ought to be or what might be is another question. The one of present importance is to make the best of the law we have. This has never been done in the case of railroad taxation, either by populist or republican boards. While the antiquated idea prevailed that a railroad should be taxed on what it would cost to replace it, there is some excuse for former boards, and let each county attend to its local taxation without contributing anything toward supporting state government. Then it would not matter if a 1,200-pound steer in Johnson county was assessed at \$10 and one of the same weight in Cherry county at \$15.

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## Which Flag?

If one was seeking a flag to hand down to his children, which flag would he rather have? One of the flags hailed by the cheers of the Cubans because it brought them liberty and peace, or one of the flags that has been reviled by the Filipinos as they fled from their burning villages, to be taken and subjected to nameless outrages by those who served under that flag? And if they say it waves its folds O'er ships with slavery at their holds; And if they say it waves o'er lands Where men in arms as conquerors stand,

'Tis but a false, pretentious rag, 'Tis not our flag, 'tis not our flag; Our flag must wave, where'er it be, For justice, right and liberty.

—Ellis Meredith.

26 to 95

Farm lands and live stock of Nebraska were assessed at almost \$95,000,000, while the railroads are only assessed at \$26,000,000. Here is a case where the tax on the land and stock controls conventions and elections, the state board of equalization and usually the legislatures. This is not altogether the fault of the farmers for while they sustain the railroads in the way of furnishing traffic, they are opposed to railroad bossism and do not vote the railroad ticket. It is in the towns and cities where the industrialists get their political support. The farmers as a rule know that they are being imposed on by railroad extortion by evasion of taxes, and various other ways and hence are not easily swayed by corporate influence.—Minden Courier.

## Kelligar For Congress

While the democracy is casting about for timber with which to down Mr. Burkett, it should be borne in mind that if Cass county cannot furnish available material their lives in