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HAPPY NEW YEAR TO ALL.

At midnight, the tick of the clock, and one year dies and another starts. No motion of the heavens is disturbed, the inexorable march of all natural events goes on without interruption. It has been so for longer than any one imagines, and will be so to the end. Einstein was not the first to teach that time is not; in the early dawn of the Grecian philosophy that doctrine of relativity was deeply embedded in the dogma that sought to account for creation, for life, for matter.

Yet man sets great store by the reckoning of time; less perhaps by its immediate passage than in anticipating the moments to come. A very few projects are undertaken simply for the moment; building is for the future, always, looking ahead to years that will come, even after the builder has laid down in that unbroken sleep that finally touches

Still, a New Year is a great event in the life of any. So the one just commenced ought to be. Plans that were laid yesterday may be pursued today and accomplished tomorrow, but the great effort should be put on today. When Omar was complimented on having corrected the calendar, he replied, "Why, I did but strike out dead yesterday and unborn to-

In a material way, 1923 held much that is notable, all of which has been chronicled and commented upon. Omaha made great advance in all substantial lines, showing a growth in all directions that is the occasion of real pride to the citizens. The year 1924. just begun, is big with prospects and programs. Energetic men are planning many things to be done within the next twelve months, all of which look to the increase of the city's importance.

Spiritually and intellectually Omaha kept progress in 1923 with the material advance. This is attested by the new churches and schools that were completed during the year, the extension of altruistic and philanthropic efforts, of new and higher standards raised for esthetic endeavor, and a general forward movement in every aspect of the cultural life of the city. It is indeed gratifying to record , with full appreciation of the efforts of those who have labored so zealously and so effectively to make it true.

Omaha citizens should carry on in 1924 with beter spirit than ever before. No abatement in the healthy rivalry among the citizens, that wholesome competition which makes a city great should be noted. Yet this rivalry or competition should not be permitted at any time to interfere with the good of Factional advantage or domination should go to the discard. A good resolution for everybody in Omaha to make and carry out will be to put the welfare of the city above that of any party or group, beyond the interest of any individual or clique, and all work together throughout the year to make this city an even better place to live.

We wish each of you: A Happy New Year.

"ONE OF OURS."

It was quite appropriate that Mrs. Luther Drake ould use the title of one of the author's most popubooks when she referred to Willa Cather in her cemarks Sunday afternoon at the unveiling of the portrait. That ceremony was of high significance, even though it did not attract due public attention.

Willa Cather is a native of Nebraska, and it here she got the training that has proved so serviceable, laying the foundation of her success ong her own people. Educated in Nebraska ols, she tried her hand at writing first for a Nebraska newspaper, and developed at least the principles of expression while so employed. She also got her first insight into human nature in that office, and from the people she came into contact with drew the inspiration that has led her well up the heights to literary greatness.

That she should have a wider field in which to spread her wings is natural, and she sought and found in the circles of the east that response which brought her to that development which makes her admirers in Omaha proud to place her portrait in the gallery at the public library. They honor her as one who has achieved distinction, and who has given to the world a message it heeds. To quote from the words of Mrs. Drake:

"Because of Miss Cather's art the beauty and rdship of the lives of our pioneers will live, when ey would otherwise have been forgotten. She has ng the sagas of this new land. We praise her cause she is one of ours, but we praise her still re because we have reason to believe that she is mong the immortals, and that her work will live."

SCIENCE FOOLS WITH NATURE.

Every now and then some scientist bursts out with the announcement of a triumph that is going to revolutionize the whole scheme of things. Making Dame Nature do stunts is pastime for them. Probably the most interesting of recent disclosures in this line is that one Carnegie investigator has changed a female dove into a crowing male. On this is built up a speculative edifice that leads into the realm of the fantastic. It is a wide open game, and anybody can exercise his imagination in trying to determine ast will happen when science can make the little girl's wish come true and turn her into a man.

In very truth, the wish almost has come true. for long ago the dear things began taking over what had been considered as exclusive belongings of man. Now they vote, hold office, wear breeches, smoke, run their own business affairs, practice law, medicine, and other of the learned professions, swear and do about everything a man can do. How science can

extend this activity is hard to see. Nor is it easy to understand what the gain would be were woman to give over the attributes that set her apart as the last and most perfect of created things, and assume the lesser characteristics of man. Why should she doff those charms of person, of tenderness and soft allurement, of femininity to wear the coarser and far less attractive qualities of the asculines? She dominates the brutes now, and the suggested change would be a step backward. But, maybe the scientist is wrong. What may work on a coping dove may fail when applied to a woman.

Produced more, spent more, saved more.

That is the record of the United States for 1923. It can not be touched, or even approached by any other nation. Cold figures sometimes become exciting, as in this instance. Americans have so often been told they are favored above all others they have come to take it as a matter of course. Yet they do not always recognize the blessings they

One of the greatest contributing factors to the result of 1923 is that the American market is preserved to home producers. The only ones who are not fully protected are the wheat farmers and livestock growers and they are pleading right now for justice that is due them. Canadian wheat is pouring over the border at a price that holds down the selling price of wheat in the United States, and to the detriment of the farmer who raises wheat on the great plains of the middlewest.

It is stated that the combined value of the farm crops for the year is \$900,000,000 more than for 1922. This, of course, is encouraging, but the wheat raisers share very lightly in the sum. Well enough to tell them not to speculate in the raising of wheat. Unless wheat is raised the country will go without bread. And the farmer in Nebraska, using highpriced land, can not compete on an even basis with the farmers of Canada, where land is cheap and

The United States generally is prosperous, and the outlook for continued prosperity is good. Authorities state that wages will continue high, and even advance. Factories will run full tilt, making goods for home consumption, and in this way the producing, consuming and saving will go steadily on. But the depression among the farmers must be lifted before any genuine prosperity can be enjoyed by all. One section of the great agricultural industry can not be kept in subjection while all other industries go ahead. Such a condition is unnatural, and unless something a daily guest in numberless families, is done to relieve this situation, it will affect in time is done to relieve this situation, it will affect in time

This is the chief argument in favor of the requested increase in tariff on wheat, the best possible reason why it should be granted, and a fair glimpse at what may be expected if the remedy is not applied. Wheat growers ask only what they are entitled to, a square deal.

GOOD FELLOWS IN POLITICS.

It happens so often. He was known as "Honest with the German population, heart John," or "Honest Sam," and he was known as a good fellow. He made friends wherever he went because of his open-handed generosity and his willingness to go to the front with his friends. And sooner or later some friend whispered to him that the grown-ups fat and meat. Only a he really ought to run for office because everybody knew him and liked him, and most of them were under personal obligations to him.

So "Honest Sam" succumbs to the lure and runs for an office of tremendous responsibility, an office requiring him to handle large sums of the taxpayers' money. Elected by a handsome majority, often in the face of an adverse political majority because of his social prominence, "Honest Sam" is inducted into office amidst the acclaim of his admiring friends. And of course his friends are legion after he is elected.

Then trouble begins. "Honest Sam," long accustomed to handing out his private funds with lavish hands to impecunious friends, soon becomes unable to distinguish between public and private funds. Of course he is honest at heart and never had any intent to rob the taxpayers of a penny. Every dollar taken from the public till is taken with the firm intent, to return as quickly as the friend gets back on his feet. But friends of this caliber seldom back on his feet. But friends of this caliber seldom back on his feet. But friends of this caliber seldom back on his feet. But friends of this caliber seldom back on his feet. But friends of this caliber seldom back on his feet. But friends of this caliber seldom back on his feet. But friends of this caliber seldom back on his feet. But friends of this caliber seldom back on his feet. But friends of the production of first-class steel.

Conference on War Debts.

From the Brooklyn Eagle.

Continental Europe oves the United States more than \$8,000,000,000. The States more than \$8,000,000,000,000. The States more than \$8,000,000,000. The States more than \$8,000,000 get back on their feet, and it is altogether too easy for them to decide that because it is the taxpayers' check or food. A prompt donation money and they one of the taxpayers, there really will relieve much distress. is no reason why it should be returned. The result is that sooner or later "Honest Sam" is caught short by an examiner. He is a defaulter and must take

It has happened time and again. It will happen again and again because human nature is weak. The victim is disgraced, his family disgraced, and a community suffers financial loss. It would seem that the time has come to keep the "Honest Sams" in private life, for bitter experience has taught usor at least it should have taught us-that the "Honest Sams" and the "Honest Johns" are usually the ones who get caught.

A letter on which 50,000,000 marks postage was paid contained a 10-pfenning gold currency piece, worth 2.38 cents. If you get hold of the right kind of money in Germany, it is easy to get along.

According to Grant Shumway, the state fish hatchery at Valentine planted 150,000 fish during the year. Nothing is said about suckers.

Football was a very popular sport in Nebraska during the fall, but it will now give way to snow shoveling, which is not so attractive.

Dakota wheat raisers know what is involved, and therefore they are in favor of the 50-cent tariff to protect the home market.

Other things beside hootch come from Canada.

Homespun Verse

-By Omaha's Own Poet-

Robert Worthington Davie

LOOKING BACK-THE NEW YEAR.

In looking back as the Old Year lies In the Used-to-Be of the dreamer's eyes-There were those among us, faithful and dear, Who soothed our aches and sorrows here, Who lessened our trials and cheered our way, And gave us ardor and made us gay-Of them we dream and their lives revere, And count with our loss of the faded year.

In looking back on the Old Year dead, We cherish rapture and pleasure fled, And link with them the joy that goes Fleeting on through the year's repose, And leads us up through smiles and tears, While sunset graces a score of years-But new years dawn with resplendence true Of joy for the deeds we strive to do.

In looking back we lament to see The Past in the shape of Memory; We yearn the return of sweetness gone; We're lonely a while as we travel on-But scattered along our paths we find Signs of the year-and years-behind. And gladly learn, as we forward tread, That Past is a part of the years ahead.

Your Might Have Been By CAROLYN RENFREW.

The Omaha Morning Bee: Tuesday, January 1, 1924-

It leans from the clouds of the future, From the ghostly aisles of the past: And will glide appealing beside you As long as life's journey shall last.

It shines with the light of high purpose-Voicing a power to win-

In the uprush of spirit through matter-The face of your Might Have Been.

Through the rush of life's strife and turmoil Steals a voice that is never at rest. Through the hush of the whelming silence

It moves on its saving quest. Into the soul's secret chambers-Stealthily creeping within-It is calling, imploring, calling-

The voice of your Might Have Been.

The pathways of wrong have their turnings Leading up to the highways of right. And every valley of darkness Has an opening toward the light. And a voice is ceaselessly calling, Come up from Self's byways of sin;

"THE PEOPLE'S VOICE"

Come from your ceaseless self-seeking

And be what you Might Have Been.

Suffering in Germany. Andernach, Rhine.-To the Editor of The Omaha Bee: Hunger and poverty rule in Germany, but nowhere to a larger extent than in the densely opulated, occupied territories of the Rhineland and the Ruhr. Hunger is reach of the average means, due to the tremendous depreciation of cur-rency and the lack of work. These conditions unfortunately cannot be expected to be remedied in the near future owing to the present political nd economical conditions prevailing in this section.

Also in the territory formerly occupled by the Third American division—the "Marne division"—comprising Andernach and Mayen county, where the American soldiers' were lived on very agreeable terms rending conditions exist. Nine-tenths rending conditions exist. Nine-tenths of the population do not know where to get food and how to combat the toget food and how to combat the trundernous ment which has made fight on behalf of the agricultural inundernourishment which has made such frightful strides in the last few very few families have been able to ocure their winter supply of potatoes, owing to the scarcity caused by the crop failure. One loaf of bread often is equivalent to the average weekly wage of a workman-pro-vided there is work. Parents do not send their children to school, keeping them in bed to alleviate the pain of

Besides, a deplorable shortage of about to set in. Cold joins hunger. Both create for a vast majority of the lestitute people helping themselves by

Rhine," to help them and to give of their plenty what can be spared, be it

The contest now going

The feeding stations of the Quakers, which are such a blessing to the poor. chiefly center in the larger German cities, so that our town does not benefit by them,

Donations will be cheerfully ac epted and acknowledged for the reef fund by the Disconto Gesellschaft bank, Andernach, Rhine, Germany.

Money for the Bonus.

Kansas City, Mo .- To the Editor of The Omaha Bee: In considering the bonus, the writer believes there are just two questions to be decided: Do the majority of the people favor it. and is it just?

This is a government of the people, and the opinion of the majority, should prevail. In almost every case where the question of the bonus has been submitted to a vote of the people, it has been endorsed by a large majority. Take for instance Illinois, this might well be called a represen-tative state, and the bonus carried here by over a quarter of a million majority; it also carried by a decisive vote in Kansas, and in fact the writer does not know of a state where it did not carry, when submitted to a vote of the people; in any event, there is abundance of evidence that it has

verwhelming popular favor. We then pass on to the question: Now that we know who the Bryan brothers are not for, will they please let us know whom they do favor?

One of the things we do not fancy is being marooned in a big balloon, unable to go up or come down.

However, he will content of pure patriotism, assuming that it is the virtue that it is conventionally held to be, it would be a violation of this principle for the soldier to accept a bonus for performing recognized patriotic duty—all other things being equal—but all other things being equal—but all other things were not equal during the recent war; far from it. While the soldiers were making the greatest sacrifice, presumably in upon any town. IDA SMITH HUTTON.

However, he will content is similar to the institutions in Lincoln, not so large.

Ord has a fine club house or community center, I have been told.
I wish every town in the United States had as fine a recreation building as in Lead, S. D.

Unity of purpose, the devotion to an ideal as in Oberammergau, Germany, could be developed in Ravenna, or any town. IDA SMITH HUTTON.

It is our hope that Prosperity and Happiness many of their countrymen were at home, playing a very selfish part, gathering enormous wealth, some of them profiteering, viciously so; and the writer cannot see that there would be anything dishonorable now in proposing that at least some of this excess profit be passed on to the soldier, who was accorded only a very should meager living during these years of hardship and suffering. The people of America, if they are patriotic, are surely also practical and business-like, and it will be violating none of their principles to have their soldiers paid for work well done, under the most trying circumstances, even though it and rendered.

may have been voluntarily offered It would be a very easy matter for government auditors to determine just what firms profiteered during the war particularly the larger firms—say those incorporated for a half million or over. If these firms did not have the ready funds to pay for the bonus apread over a term of years in the following manner: First determine what the yearly cost of the bonus would be. Then ascertain what the yearly net profits of the corporations are, that it is proposed shall be assess ed. Finally, fix a rate of assessment ed. Finally, fix a rate of assessment based on these profits, that will in sure the required yearly income to meet the amount of the bonus pay

This, of course does not cover the

details, but, in the writer's opinion,

be worked out justly and practicably. In this connection, the writer believes that the soldier is unjust in his laims, often amounting to criticism. that the stay-at-home wage received abnormal pay. Report \$274, issued by the United States government, shows that even union wages taken collectively, when at their highest peak, were only 85 per cent above prewar level, while the cost of living soared over 100 per cent; in other words, the more unscrupulous corporations profiteered even on their inbor. WILLIAM H. FARLEY.

Demanding What Is Right. To the Editor of The Omaha Bee: The Bee of the 26th inst. contained an editorial on the question of defending the interests of the middle western states which is deserving of areful reading by the public, and plainly gives good reasons why westterests. It is gratifying to note that most of the leading dailies of the agricultural states have become interested in the situation and are following a course which should cause the general public to have a workable knowlof what the "farm bloc" members of congress have undertaken to do on behalf of this great industry. which after all is the true founda-tion of all wealth, and without which

n a sorry plight. I have never known of a single reason why any man should be ashamed for cehmists to make certain precious fuel has to be faced. The winter is to make the same fight on behalf of stones, notably rubles and sapphires. the industries of his region that repoppuation a pitiable situation, in for the special interests of their local-which there is no chance for these ities. I have never known a reason The proverbial why he should yield to the dictates of The metal also destitute people helping themselves the fire own means. The proverbial Russian famine has already been surpassed by the appalling "living" conditions the inhabitants of the Rhine and Ruhr territories have to put up with.

The metal also plays an important part in the means of purification. Small quantities of aluminum added to steel in the furnace disperse the compelled to stand out and show who they are representing in congress, and they are represented to the dictates of the favored criminal commercial comparts in the metal also plays an important part in the metal also plays an import

The contest now going on in Wash-ington between the predatory railroad and other forces, on one side, and the members of the "farm bloc" on the other, is very interesting, and the public is beginning to realize that those defending the section of the country to which your editorial refers, are reasonable in their demands and are only insisting on a constructive legislative program which will relieve the slative program which will relieve the icious situation we all know to exist

t means we are about to enter an era of "square dealing" in our commercial affairs, it means nothing, and the expression is just a mask used for the purpose of protecting the cause of raud and deception in legislative af meet America's just claims.

It looks at this time as though the "farm bloe" had made the issue which will determine the outcome of the coming presidential election, and it is so plain the average person can easily understand what is intended for the A. C. POTTER.

What Ravenna Needs.

Ravenna, Neb.—To the Editor of exc The Omaha Bee: The critic of my it. Is it just? The writer was not parti-cularly enthusiastic about the recent Saturday night sketch works in one tion can only gain from a discussion war, and might be said to be con-siderably prejudiced against a great deal that was passed off as patriotism. one in North Platte. Ravenna needs However, he will concede, speaking a Y. M. C. A. and Y. W. C. A., from the standpoint of pure patriot-

CENTER SHOTS.

The average man's idea of Rigolet. & and that your reserve

Just because that skull is half an be larger. To this good neh thick is no reason scientists advice let us add our hould think it ancient Marion Ster should think it ancient.—Marion Star. If it doesn't start pretty soon, the proposed German inquiry will be come an inquest.—Norfolk Virginian

NET AVERAGE CIRCULATION for November, 1923, of

THE OMAHA BEE Daily73,950 Sunday 79,265

Does not include returns, left-overs, samples or papers spoiled in printing and includes no special sales or free circulation of any kind. B. BREWER, Gen. Mgr. V. A. BRIDGE, Cir. Mgr.

Subscribed and sworn to before me this 6th day of December, 1923. W. H. QUIVEY, (Seal) Notary Public.

"From State and

-Editorials from Other

Nation"

Aluminum. From the Salt Lake Tribune.

The metal we call aluminum was so rare 50 years ago that it was worth Same old salary all my life, \$100 a pound and was, for the most part, used by jewelers. It is much cheaper nowadays, costing in the vicinity of a quarter a pound, and is Same old clubs and same old clothes; Same old habits I must shake made into a great variety of articles. Its existence was suspected long be-fore the metal became known. It is obtained from a white powder, not obtained from a white powder, not same old world—just turned around, unlike soda in appearance, which is Same old world—just turned around, the common of the more of the common of the more of the common of the more of the common of the comm one of the commonest chemical properties of the earth's crust. Known Wouldn't keep it if I could! as alumina, this substance is the basis of clay, and its identity was first established not quite a century ago

y a German named Woehler. Developments soon became rapid. A French scientist named De Ville succeeded in producing aluminum on a considerable scale, though not in sufficient quantities to justify its use out.

Giving thanks always for all things unto God and the Father, in the name of our Lord, Jesus Christ.—Eph. 5:20.

But thanks be to God, which giveth us the victory through out Lord, Jesus Christ.—I Cor. 15:57. Developments soon became rapid. A side jewelers' shops, where it was side jewelers' shops, where it was made into ornaments. For 50 years after this the chemists of the world concentrated on the problem of obtaining aluminum in bulk, an Ameritaining aluminum in bulk, an Amerita can scientist. Charles Hall, whose through Christ, we thank Thee. hain't got time t' stop at railroad charles was in the back kitchen of For blessings within us and around crossin's ought t' realize that maymerous experiments, and was on the point of giving up when he found at he bottom of his crucible a tiny disk of the new metal, produced by a method that was both simple and cheap.

The discovery was made 37 years ago, since which aluminum has been put to an astonishingly wide variety of uses. The part which this wonderful metal will play in the future is intuitively calculable, for its lightness, durability, of the most valuable substances of spirit, overcoming all trouble by the the kind known to man.

thicker than cardboard, or even Amen. drawn out into very fine wire. One REV. One REV. WILLIAM ALLEN KNIGHT, LL.D., of its most remarkable characteris-tics is that it is a rapid conductor of heat, while it is also nonpoisonous. Our preserves, including meat and fruit, will one day be packed in the daluminum containers instead of in dice? tins. Aluminum cooking utensils are already becoming a feature of modern domestic life, and aluminum teal of course, we can't be sick all the and dinner services are being put on the market in rapidly increasing num-

Experiments are being made with notor cars built almost exclusively of the metal. Recently an aluminum built car was tested at high speed on a railway track—a grueling trial for any form of vehicle other than a railway engine. The car emerged from the ordeal as if it had been running Airplanes of aluminum are likely to

be common very soon. In the case of a crash the machine built of the metal will not only be less liable to suffer complete wreckage, but the pilot and passengers will be more the human family would find itself safe, since risks from fire will be reduced to a minimum. Aluminum has made it practicable

resentatives from other regions make for the special interests of their localities. I have never known a reason annealing it by means of a specially

The contest now going on in Wash- interest, none of which is being pald itors has even suggested a settlement. vicious situation we all know to exist at the end of each season. This proposition does not challenge the right of honestly managed industries to do business and grow to be large institutions—it demands fair and square treatment of the producing classes, and is no more than right.

We have heard much about a "new day" in our lives from the peace of them has ever asked us to name terms on which we would be willing to settle. None of them has ever asked us to name terms on which we would be willing to settle. None of them has ever asked us to name terms on which we would be willing to settle. None of them has ever asked us to name terms on which we would be willing to settle. None of them has ever asked us to name terms on which we would be willing to settle. None of them is taking any account of what they owe us in the financial budgets which the governments are presenting to their are spending on armaments a large proportion of their national incomes and are spending on armaments a large proportion of their national incomes and are spending to settle. day" in our lives from the pens of "fourth dimension" writers, but unless This means that their present policy of ignoring their debts to us at the same time that they are increasing their obligations to others is steadily diminishing their ultimate capacity to

the powers which are in our debt. ex-plaining to them that we would welcome a preliminary conference on the question of these debts. It is to their interest as well as ours that their debts should not mount to an absurd and impossible figure. Their credit in the world's chief financial markets depends upon recognition and pay-ment of these debts. Our relief from excessive taxation also depends upon

Ravenna needs

may attend you in 1924, in a sideshow.--Little Rock (Ark.) good fortune may ever account in the bank of be larger. To this good thanks for your past favors and friendly regard, with a true resolve that our institution shall always continue to merit your confidence and valued patronage.

> Assets Over\$12,600,000 Reserve Fund ... 455,000 Increase in Assets for 1923 ...\$2,199,152.54



Pays 6% Quarterly 18th and Harney Streets 35 Years in Omaha

ひももももももももん

New Year's Soliloguy By Catherine Elizabeth Hanson.

Same old promise to be good-Wouldn't keep it if I could. Same old music, same old song, Same old work the whole day long.

Same old struggle day and night, Same old bills I have to pay, Same old fashions, same old wife.

Same old habits I must shake, Same old promise-made to break.

Same old sorrow to be drowned,

Daily Prayer

Our Heavenly Father, for all Thou

aboratory was in the back kitches of this lodgings, finally being successful us for everything by which Thou hast brought good and drawn us to merous experiments, and was on the merous experiments, and was on the merous experiments, and was on the merous experiments. lives of our kin; for our power of understanding, of loving, of homemaking, of sharing friendships; for the good hope concerning loved ones ter, eh

Help us, O Father, to live and anything!"-Birmingham Age-Herald patience of hope and the wisdom of Muminum will neither rust nor love. So may we share the fellow-signs on the main traveled roads.

ship of all who follow Christ, both to can be hammered into sheets no near about us and in all the world. got the grace to feel ashamed of

A Family Practice.

Jones-How is your young cousin, the doctor, getting on with his prac-

The Center of Convenience The Popular Book of the Year

Everything Considered.

Enlightened Minnesota.

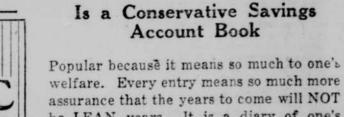
Minneso a has forbidden advertising

emselves.-Cleveland Plain Dealer

A Handy Place to Eat

"So you want to marry my daugh-

Abe Martin



welfare. Every entry means so much more assurance that the years to come will NOT be LEAN years. It is a diary of one's THRIFTY impulses.

One Dollar or more will bring one of these books into your possession.

The CONSERVATIVE SAVINGS & LOAN ASSOCIATION 1614 Harney

South Side Agency, Kratky Bros., 4805 South Twenty-fourth Street

Railroad Rates and **Transportation Costs**

Railroad Supplies Up 100% Freight Rates - 32 3-10% Passenger Fares 35 3-10%



Freight rates and passenger fares on the Union Pacific System have advanced less than half as much as the increase in the cost of engines, cars and other principal items of railroad expense.

Comparing pre-war prices with those of today we find:

Commodity -	Pre-War Price		Present Price	er Cent o
Rail, per ton \$		8	43.00	43%
Freight Locomotive		4	64,000.00	146%
Freight Car	1,100 00		2,500.00	127%
Ties, each	.35		.84	140%
Steel (bridges, tanks,				
etc.), per ton	50.00		96.00	92%
Steel Passenger Coach	12,000.00		25,000.00	108%
Cotton Waste, per lb.	.05		.095	90%
Block Signals, mile	1,200 00		2,500.00	1085
Switch Lamps, each.	4.04		8.40	108%
Fuel, per ton	2.11		3.38	60%
Average annual earn-			(1922)	
ings, per employe.	884.01		1,808.47	104.6%
Taxes	4.668.875.00	-3	13.251.552.00	2800

In the face of these increases, freight rates on the Union Pacific System during the same time have increased only 32 3-10 per cent and passenger fares 35 3-10 per cent.

In 1913 we received for hauling a ton of freight one mile, 9.7 mills; for hauling a passenger one mile, 24c. In 1923 these rates were 1.285 and 3.035, respectively. The 1923 freight rate represents a reduction of about 11% under 1921 and passenger fares about 8% under 1921.

In order to earn enough gross revenue to purchase a pint of ink, it is necessary for us to haul one ton of freight 42 miles; for a cross tie, 65 miles; a hand lantern, 91 miles; one freight car wheel, 1,117 miles, and one monkey wrench,

To pay for a day of track labor it is necessary to haul one ton of freight 236 miles. For a day's wages of a freight train crew 2,680 miles. For a day's wages of a machinist 461 miles. For a ton of fuel 263 miles.

The railroads of the United States maintain the lowest rates and the lowest capitalization per mile, while paying the highest wages of any country in the world.

So long as the railroads' cost of doing business remains at the present high level a general reduction of freight and passenger rates cannot safely be made.

Constructive suggestions are always welcome.

Omaha, Nebraska,

January 1, 1924.

C. R. GRAY.

UNION PACIFIC SYSTEM