Where Your Taxes Go

How Uncle Sam Spends Your Money in Conducting Your Business

By EDWARD G. LOWRY

r "Washington Close-Ups," "Banks and cial Systems," etc. Contributor Political conomic Articles to Leading Periodicals Writer of Recognized Authority on the cal Government's Business Methods.

WARS EAT UP THE TAXES When I set out to discover for you where the money you pay as federal taxes goes I did not have far to look. It goes for wars, past, present and prospective. Last year a little over 90

per cent of the national income went that way. In the report of the secretary of the treasury submitted to congress in December, 1920, he remarks: An analysis of government expenditures for the fiscal year 1920 or the

Pensions
War-risk insurance
Purchase of federal farm-loan
bonds 30,000,000

.....\$5.716.000.000 Substantially all the expenditures entering into this total, and a large share of the expenditures on various minor accounts, represent burdens directly traceable to the war, to past wars or to preparedness for future wars. These figures serve to indicate the direction which sincere efforts to reduce the cost of the government

Then I found Mr. Gilbert, the under

secretary of the treasury, saying: secretary of the trensury, saying:
There has been much idle talk to the effect that the excessive cost of government is due to inefficiency and extravagance in the executive departments. Without doubt there has been waste and inefficiency in the various government departments and establishments, and much can be accomplished, and has already been accomplished, by the introduction of efficient and economic methods of administration and the elimination of duplication and unnecessary work. It might well be possible to save as much as \$60,000,000 or \$100,000,000 by careful and scientific reorganization of the government's business.

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business.

The figures show that over 90 per
cent of the total annual expenditures
of the government are related to war.
Out of total expenditures during 1920 of
about \$6,000,000,000, about 5½ billions represented expenditures directly traceable
to the war, to past wars, or to preparedness for future wars. Of this, about
\$2,500,000,000 went for the army and navy,
over \$500,000,000 for the shipping board,
over \$1,000,000,000 for the railroads, another
\$1,000,000,000 for interest on the public debt,
almost \$600,000,000 for purchase of obligations of foreign governments on account
of their war expenditures, and the remainder for pensions, war risk allotments and
miscellaneous items related to war. An
analysis of the expenditures of the first
six months of the fiscal year 1921 gives
similar results. The figures also show
that the total cost of running what may
be termed the civil establishment proper,
that is to say, the various government
departments, boards and commissions and
the legislative establishment, have not
much exceeded \$250,000,000 even in the abnormal war years.

I sought details. If more than 90

mal war years.
sought details. If more than 90 per cent of the entire disbursements of 1920 went for past and prospective wars, how much had we been spending to keep the world safe for democracy? We are all familiar with the

argument that the best way to prevent war is to be prepared for war. I thought I might find out whether that was true. I went back into the rec-ords and found that year by year, from 1834 to 1919 inclusive, the treasy department had kept an account the actual disbursements—not appropriations, mind you, but actual money expended—of the War department, the Navy department and for pensions. When I got all the figures before me I couldn't add them up.

In the bureau of internal revenue they loaned me a machine and an operator, and so I know and can tell you that from 1834 to and through 1919 the War Department actually disbursed \$23,002,390,008.65. In the same pursed \$23,002,390,000.50. In the same period the Navy Department spent \$6,907,369,032.84; and pensioners of past wars got \$5,634,079,694.23.
That is a thundering total of \$29,909,759,041.49 for the army and navy

alone, leaving out of account the \$5,634,079,694.23 for pensions.

I will let you decide whether any part of the twenty-nine billion dollars for preparedness and for war prevented our going to war or found us prepared when we went to war. The three items I have enumerated are only ribs of the skeleton of the cost of war preparation and activity. I have not been able to excavate any other detail figures. But it is known that the war of 1812 cost about \$133,

The cost of the Mexican war is esti mated to have been \$63,605,621.

The total cost of the Civil war, taking the period from June 30, 1861, to June 30, 1866, may be figured closely at \$3,500,000,000.

The treasury in the winter of 1920-21 estimated in a report sent to congress through the secretary that the cost of the World war to us to that had been \$24,100,000.000, exclusive of our loans to the allies and

other foreign nations.

So you see the cost of wars is going up, no matter how much money we spend by way of preparation.

THE BURDEN OF TAXES

Before the war the government of the United States spent about one billion dollars a year for all purposes including interest on the public debt. In the fiscal year ending June 30, 1920. the first full fiscal year after fighting stopped, the government spent in round figures six billion four hundred million dollars. In the fiscal year 1921, that is, up to June 30, 1921, it spent \$5,115,927,689.30, and in the fiscal year of 1922, which will end on June 30 1922, it will spend more than four bil lion dollars, says Secretary Mellon of the Treasury Department.

These figures include interest on the public debt which amounts to about one billion doltars, but include nothing for sinking fund or other debt redemption. Including both interest and sinking fund, the government will spend more than four times as much the fiscal year 1922 as it spent yearly before the war.

These expenditures and these heavy charges are a part of the price of viccharges are a part of the price of vic-tory. Your whole present problem is to curtail them. It concerns you to know just how these immense sums were gathered and how much you paid and are paying toward them, for of course we, the tax payers, the men and women with jobs, the men and women who have what the census calls gainful occupations, paid every cent of it It was our money until the government took it.

Let us examine the fiscal year 1920. have not the detailed account for 1921, but it was slightly less than the year previous, as the year ending June 30, 1922, will be a slightly less burden on us than the year preceding. According to a careful analysis made by the late Dr. E. B. Rosa, of the United States bureau of standards, a government scientist who was deeply and intelligently interested in the subject every man, woman and child in this country contributes an average of fifty-three dollars in taxes to the support of the national government. Ac tually it is nearer fifty-four than fifty three dollars, but I am taking the smaller sum for the sake of the round number. That is, the average family of five persons pays \$265 a year out of its earnings to the federal governof its earnings to the rederil govern-ment alone, in addition to what is paid for state, county and city taxes. The estimated average yearly income of a family of five is something more than \$700. But before any of that \$700 is spent \$265 must be turned over to the general government to business of the United States.

The actual amount that each one of us pald was \$53.77. We pald it through the medium of internal revenue taxes and customs duties on imported articles divided as follows:

Income and excess profit\$	37,20
Cigars and tobacco	2.77
Transportation and other utili-	
ties	2.72
Autos, candy, furs, jewelry, etc.	2.52
Beverages	1.86
Special taxes on capital stock,	
etc	.99
Estate inheritance	.97
Character to the charac	

Insurance and miscellaneous...

Total\$53.77

The taxpayer is next of kin to the treasury. At any rate he is the first person notified when the treasury needs money, and he always has to dig down into his jeans for whatever is needed. Taxpaying, even more than charity, begins at home. The boy's best friend is his mother, but the tax payer's only friend is himself. The only thing that can be done for him is disclose as vividly as possible how much his government is costing and let him decide what he will do show It all comes down to this: The more money the government spends through defective organization or ex-travagance, the less you have to spend

So much for the cost of the national business we support. We are all mi-nority stockholders. The concern has no other source of revenue than our contributions. It doesn't make any money. In times like these, when al-most everybody feels that he gets too little for what he sells and has to pay too much for what he buys, it seems to me the least we can do is to take an active and intelligent interest in this great common enterprise of ours and make sure that it is well organized; that it doesn't waste or spend extravagantly; that the employees are paid an adequate wage and have proper working conditions; that their morale is kept high and their enthusiasm in our interest unabated; in fine, that as a business it shall be conducted as efficiently and economically and on as modern scientific principles as any large private business

That is a question you must answer for yourself after I have acquainted you with the actual situation and condition.

Your Life Prospect.

White males, who have reached the age of ten, can expect on the average to live 50 years more. A generation ago the figure was only 46 years. The life of man has thus been increased four years in about a generation, says a leading life insurance company. Woman's gain has not been as great. Her life expectancy is about fifty-two years, a gain of a trifle more than a vear and a quarter. But she still leads man. This prolonging of life, says the insurance company, is the result of campaigns of health, education and public health service. That, and not monkey glands, in the long run will prove to be the road to an average lifetime of one hundred and fifty

THE FINANCE ACT

RULED INVALID BY SUPREME COURT AND MUST BE RE-PASSED BY ASSEMBLY.

CONSTERNATION IN

Opinion of Supreme Court Read a Contained in Communication From Chief Justice Clark

Raleigh.

The municipal finance act as it has passed the house is unconstitutional and invalid, and it must go through both bodies again. Complying with a request from the senate, the supreme court rendered an opinion read at night session, holding that the act would be unconstitutional as passed.

The senate, upon receiving the opinion, immediately started the bill through again, and eighty-nine house members, a number sufficent to constitute a quorum, voted to remain in session at least through Monday night to insure proper passage again through that body of th measure.

The possibility of the act being un-constitutional was suggesed in the senate after the bill had passed that body on second reading. An amend-ment exempting Madison county from the act, thereby, in the opinion of sen ators, making it a local and not statewide measure, was assigned

the reason for its unconstitutionality.

The supreme court considered that
the amendment alone would be hardly sufficent to render it invalid, but the failure of the house to read the amended bill over three times with a yea and nay vote on the second and third readings entered on the journal

would invalidate it.
Senator Lunston Long read the opinion of the supreme court as contained in a communication from Chief Justice Clark. The senate took up immediately plans for starting the bill back through, and sent a communica-tion to the house announcing the court's decision.

Consternation reigned in the lower

body for a few minutes after the re-ceipt of the announcement, and a de-bate, featured by biting and jocular remarks, occurred between a half dozen members.

No Chance for North Carolina.
Washington, (Special).—Chance of a North Carolinian being appointed on the interstate commerce commission disappeared. President Harding told Senator McKellar, of Tennessee, his Senator McKeilar, of Tennessee, his intention is to reappoint the old men as their terms expire. If not, he will not appoint a southerner, demands from other sections having preference.

Representative Weaver urged the

first assistant postmaster general to appoint Miss Bonnie Kate Reagon as postmaster at Weaverville. She is the first eligible. Mr. Weaver said if the department followed out its system as announced it could not fail to give her

He made public the following list eligibles for the office at Clyde: H. Byers, Work P. Haynes and Joel W. Shook.

Mr. Weaver introduced a bill granting a \$30 pension to Levi J. Tipton, of Asheville

Representative Doughton made pub-lic the eligibles for the Lenoir offices as follows: John D. Matheson, John C. Smith and A. M. B. Goodman.

Arguments in Automobile Case.
Arguments in the case of C. J. Kelly, of Sanford; Major A. W. Hoffman, of New York; George Scott, former member of the automobile squad in New York; Frank Moran, of New York, and Harry Craig. of charged with conspiracy in the sale of stolen automobiles, which has been on trial in federal court here for the past were begun, the taking of testimony having been concluded.

Postoffice Discontinued.

The Postoffice Department gives no tice that the postoffice at Navassa, Brunswick county, has been discon-tinued and that mail will go to Leland.

Delegates Can't Make Trip.
Washington, (Special). — Senator
Overman, at the request of Leonard
Tufts, extended an invitation through Secretary of State Hughes, to the members of the arms conference, to visit Pinehurst, but Mr. Hughes advised Senator Overman that owing to the pressing duties of the conference the delegates have found it impossible to accept invitations outside of Washington, and requests Senator Overman to express to Mr. Tufts the very deep appreciation of the delegates for his kind invitation.

To Hold Examinations.

Washington ,(Special).-The civil service commission has been requested by the postoffice department to hold an examination for appointment of postmasters at Asheville and High Point

On January 14 examinations will be

held as follows:
Badin, salary, \$2,100; Jackson, \$1,-Badin, salary, \$2,100; Jackson, \$1,400; Lake Junaluska, \$1,100; Mayodan, \$1,500; Moncure, \$1,600; Montreat, \$1,800; Newland, \$1,100; Parkton, \$1,200; Stantonsburg, \$1,300. Contracts Let For Road Work.

Contracts were awarded for around \$1,310,000 of road work, principally in the sixth, eighth and ninth construction districts, by the state nighway commission. The total length of highways to be constructed under the contracts is 100 miles, the types of road being asphalt, macadam and

Among the contracts awarded were the following:

Burke County-Morganton to Glen Alpine, 5.24 miles of Topeka asphalt, Southern Dray company of Asseville, contractors, \$168,302.70; bridges also to this company, \$3,890.40.

Cleveland County-Shelby to Cleve-land Springs, 1.90 miles of Topeka asphalt, Southern Paving company of Chattanooga, Tenn., \$54.814; bridges to Z. B. Weathers, Shelby, \$19,035.10. Mitchell County — Spruce Pire to Ledger, 7.04 miles of penetration macadam, Porter & Boyd of Charlotte, \$199,132; bridges to L J. Chandler, Virginia, Va., \$18,146. Henderson County — Horseshoe to

Transylvania line, 5.20 miles of gravel road, Southern Davis Construction company, of Greensboro, \$26,31250; bridges to Asheville Construction company, \$8,607.90.

Rutherford County - Bridge over Mountain creek, Austin Brothers Construction company, \$5,215 80.

Clay County—Haysville to Georgia state line, 5 miles of gravel road, E. A. Wilson company of Knoxville, \$33,-333.60; bridges to W. T. Moore, Con-crete Products company, \$16,048.50.

Macon and Swain Counties, between Copton and Almond, 17.84 miles of waterbound macadam, E. A. Wilson company, of Knoxville, \$284,070.30; bridges to Southern Dray company of Asheville, \$28,803.60.

Wilkes County—Wilkesboro to Miler's creek, 6 miles of hard surfaced ighway, Porter & Boyd, Charlotte, \$110,349.80.
Union County — Monroe towards

Charlotte, on W. C. A. highway, 4.5 miles of Topeka asphalt. Redmon Redmon Construction company, \$112,604.80.

State Has Highest Birth Rate.

Washington (Special).—North Car-olina has the laudable distinction of having "the highest birth rate (31.7) for the white population of any other state for 1920," according to a cen-sus report issued. California had the lowest, with 18.3 per thousand popu-

North Carolina stands third in the birth rate of colored people; she is exceeded by the District of Columbia, where the negro flourishes, and California, where Orientals are increas-

The average birth rate from 23 states covered was 23.3 per thousand. Carolina, therefore, is far North The record for North Carolina was.

White births, 57,054, and colored 24,-53, for 1920, and 51,832 and 22,022 for 1919. The birth rate for whites last year

was 31.7 per thousand, and colored,

Scuth Carolina's white birth rate last year was 28.8, and colored, 27 7.

Would Fix Limit at 39 Cents.

Thirty-nine cents is set as the limit of which counties may go in levying taxes for the schools in a measure introduced in the house of representas-tive by Matthew of Bertie, to answer assaults that have been made upon the administration of the schools and to clarify the general educational sit-uation. The bill stipulates that no uation. mandamus will lie against the county commissioners to force that body to levy a tax in excess of the 39-cent

Adopts New Plan.

The State Board of Health, in ses sion here, adopted as a permanent policy the piecework system which has been in operation by agreement between county and state health authorities for five months.

This, according to Dr. W. S. Rankin,

state health officer, makes a radical change in the relation between the State Board of Health and the county health departments. The new policy, outlined by Dr. Rankin in a statement recenty issued, is designed to more adequately insure the wise expendi adequately insure the wise expendi-ture of funds by both the state and counties in public health work which is of mutual interest to both state and county and which is carried on largely through county officers. This change, he says, is also designed to develop a larger degree of local in-terest, responsibility and control in public health matters.

Forestry Experts to Meet.

The eleventh annual convention of the North Carolina Forestry association will be held in Wilmington on Friday, January 27, 1922. The program is being arranged so that sev eral of the most important forestry problems now before the people of the state, such as highway planting, county co-operation in forest fire preven-tion, state or federal forest control, etc will be brought up for discussion by some of the leading authorities on these subjects.

Takes Charge Near East Relief.

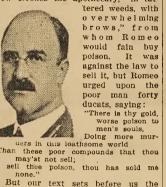
Morris A. Beale, asssitant State di ector in North Carolina for the Near East Relief, has taken charge of the Raleigh headquarters of the organization. Claude W. Hooper, former State director here, has been made regional director with five states under superivsion. Mr. Hopper was in leigh on a visit to the local office. He was returning from Charleston, where he attended the meeting of governors this week to Richmond, Va., which is

Filthy Lucre Transformed

By REV. LEW W. GOSNELL Assistant Dean, Moody Bible Institute, Chicago.

TEXT.—Not because I desire a gift, but I desire fruit that may abound to your account. But I have all, and abound: I am full, having received of Epaphroditus the things that were sent from you, an odor of a sweet smell, a sacrifice acceptable, well pleasing to God.—Phil. 4:17, 18.

Shakespeare sets before us with a few strokes the apothecary, "in tat-tered weeds, with o verwhelming



none."
But our text sets before us the thrilling fact that this poison, fifthy lucre, may be transformed into coin current in the Kingdom of God. Paul current in the Kingdom of God. Paul disavowed that he desired a gift, but rather that "fruit" might abound to the account of the Philippians. The late Bishop Moule of the Church of England, a distinguished Bible scholar, held that the word for "fruit" might be translated "interest." This is supported by the fact that the context is full of commercial towns. full of commercial terms. Hence, there is very clearly set forth the fact that gifts to the work and servants of God, instead of being lost to the giver, rather become interest accruing to his

Reward From Heaven.

Even now we find blessing in using our means in the service of God. Acts 26:35 Paul preserves for us a saying of the Lord Jesus which is not found in the Gospels: "It is more blessed to give than to receive." The favor of God upon His generous children is assured in Hebrews 13:16: "But to do good and to communicate, forget not: for with such sacrifices God is well pleased." And the "interest" abounds not only in this world but in that which is to come, for the Master will say: "Well done, good and faithful servant." He is a wise man and a farsighted investor who heeds the words of our Lord: "Provide your-self bags which wax not old, a treasure in the heavens that faileth not where no thief approacheth, neither moth corrupteth."—Luke 12:33. But not only does Paul use the com-

But not only does rain use the com-mercial figure of "interest," but he speaks of the gift which the Philip-plans had sent him as "an odor of a sweet smell, a sacrifice acceptable, well pleasing to God." His language com-bines the figure of the burnt-offering of dedication with that of the peaceoffering of thanksgiving. In this metaphor "all the sacred ideas of yielding up precious things to God and of the sacred fire that consumed the offering are brought to bear o the prosaic ma-

Giving to God.

It is interesting to note that, while the gift was sent to Paul, it was really a sacrifice offered to the Lord. What assurance this gives us that our beneficences cannot go astray! should the recipient prove unworthy, or the money be mishandled, the gift remains safe, so far as we are con-cerned, in the keeping of Him who has accepted It at our hand.

Perhaps most wonderful of all is the fact that our gifts of money may be "well-pleasing to God." It is beyond our comprehension that the everblessed God can be given pleasure by assures us it is even so. Luke tells us of certain women who ministered unto our Lord Jesus of their substance when He was upon earth.—Luke 8:3. How often have we wished we might have been with Him then, and brought a smile to His face and joy to His grief-oppressed heart, by our loving ministries! How thrilling that this privilege of giving Him pleasure is still ours, although He is the Lamb in the midst of the throne!

We are not surprised to find Paul

following the text with two verses con-"But my God shall supply all your need according to His riches in glory in Christ Jesus. Now unto God and our Father be glory for ever and ever.

Love One Another,

Let us remember that just as the sin Free Bail to Trappers of murder is wrong because it is a defacing of God's image, so love of one another is an imperative duty. because in loving a fellow-creature we love the work of God, the redeemed of Christ, one who is, or should be, the temple of the Holy Ghost. If we cannot love people as they are, let us love them as they ought to be, as they may be, and as we may help them to become.-Selected.

World of Your Thought.

Put Philip II. of Spain in the most beautiful gardens that had ever been built on earth, and he remarks, "It gave me content for two minutes."
Put Bunyan in Bedford jall, and he tives in spiritual manslons, and sees the gleaning turrets of the Eternal City. For, the world you really live City. For, the world you really in is the world of your thought.



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John's Discouragement. Little John sat upon the stairs look-

ing disconsolate.
"What's the matter, Johnny?" asked

Cousin Isabel kindly.

"Well, you see, Cousin Isabel, they let me hold the baby on my knee, sometimes, though he can't even hold his head up straight. And they weigh him every single day, but since they began it he's gained only two pounds and three ounces. And I've just been thinking that I'll be an old, old man before that fellow'll be of any use on

Real Dilemma.
Parker—What's wrong? You look orried.

—one to my broker, asking him if he took me for a fool, and the other to Miss Golding, asking her if she would marry me. While I was out somebody telephoned "Yes," and I don't know which of them it was!'

The man who "also ran" in a political race usually has an empty purse as a souvenir.

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