

The Inheritance Tax

By Professor Charles J. Eullock, of Harvard University.

TO Americans of the last generation the inheritance tax was a fiscal curiosity, but to-day it is found in not fewer than thirty-four states, and must be accepted as an accomplished fact of American finance.

The present inheritance taxes employed by the several states are levied clearly to raise revenue.

But it is now proposed to introduce a federal inheritance tax to reduce swollen fortunes. The proposal assumes that there is in the United States an undue concentration of wealth and power in a few hands, and it cannot be denied that many thoughtful men have come to such a conclusion. But if the existence of such a tendency be admitted the inheritance tax is no remedy herefor.

If excessive fortunes have been made by reckless or dishonest manipulation of corporations, the obvious remedy is to reform corporation laws and to elevate the standards of business morals. New legislation may be needed at some points, but relentless enforcement of existing laws against conspiracy and theft would probably go far to accomplish the desired result. Such remedies are simple and old fashioned, but they have a potency far exceeding all schemes for social regeneration through act of Congress.

If our federal government needs additional revenue, it can at any moment raise an additional hundred millions by restoring the tax on beer and tobacco to the figures enforced during the Spanish war. Our state and local governments have no such convenient resources.

For financial reasons, therefore, an inheritance tax should be reserved to the several states. For economic and social reasons, its function should be to raise revenue, and not to reform the distribution of wealth.

The Cruel Landlady

She Scorns Women Lodgers and Bars Such as Take Pupils.

By Lucile Eorden, of New York.

THE Autocrat of the Breakfast Table is as nothing in comparison with the autocrat who prevents young women from living in her rooms. The writer has seen how a Wellesley College teacher is scorned and flouted. She has been openly insulted and driven out of the house like a criminal convicted of stealing spoons because, forsooth, she ventured to hint in a delicate way that she took a "few pupils."

"Indeed, I would not have them in the house. Me running to the door bell! No, you can't have the room at any price."

It was formerly the custom to fling the little girl babies into the Ganges. The New York landlady is the lineal descendant of those heathen mothers. She advertises for "gentlemen only." She looks out of the door coyly at the sight of petticoats. She avers that there are no rooms to be let, though you hold up the newspaper with her own advertisement in print. After five days actually counted in pursuit of a room in the 70s and 80s only, the writer, after pocketing all sorts of insults and abuse, has settled as the attic philosopher under the roof of an imposing residence, where she is received as the "top floor."

Only business women are wanted in New York. The rest may retire to their hillside farms and listen to the wind howling through the branches in Autumn. It is "seat cat" wheresoever one may ring, until the offender becomes apologetic for being a woman.

In this house the "top floor" has no "matches" furnished. Judging from the dilapidated window shade, this is true in more senses than one. I told the autocrat that I did not smoke, but she was inexorable. The men wasted the matches, and she would not provide luxuries.

And the landlady? What of him? He is invisible. In only one instance did he appear. Then he was suave and polished. Hence the conclusion that the New York landlady is a widow. She reigns triumphant, abusive, vain of her prowess in ousting undesirable roomers. What is the resulting need? The hotel for women where at moderate prices meals may be had in the house. There should be rooms from \$4 to \$5 up. At the Martha Washington the lowest rooms rent for \$6, and one is obliged to wait sometimes several weeks for one of these to be vacant.

The Reserve Force in Business

By Herbert J. Hapgood.

THE successful general never puts his entire force into the field. He always has strength in reserve to meet an emergency. In the battle for business success the wise employer does likewise, and he has growing up in his establishment at all times a force of young men who can step into places that may become vacant through death, sickness, the inroads of competitors or failure to "make good."

The human part of a business machine is an uncertain quantity. Just when you least expect it, a man on whom you have been counting for important results and who has hitherto shown himself capable of securing them suddenly proves lacking and has to be replaced. How vitally important it is then to have in reserve a force of men thoroughly trained in your own methods for use when the need arises.

Formerly, employers developed this reserve force from their office boys. That was in the days when men who began work very young and with limited education were considered the most capable; and about the highest form of praise that could be given a man was to call him "self made."

Men are still "self made" and always will be, whether they finished their education in the grammar school or took degrees at a university. Education does not make the man—it only develops him; but it almost invariably enables the man of native ability to strike the gait more quickly.

Within recent years, employers have come to realize this. Experience has taught that the best value is found in the young man who enters business a little later in life, but with better educational training and more mature judgment, even though they are obliged to pay him four or five times the salary at which they used to start since boys.

High school and college graduates are the chief source of supply for this reserve force which every progressive firm should be accumulating. It is with men from the colleges, universities and technical schools that this article will chiefly deal, but the advantages of those with only high school training should not be overlooked. Many of the large city high schools, in fact, give courses that are almost equal to those of the small colleges. The high school graduate of 1906 often is fully as well educated as his father who received a college degree in 1886 or thereabouts.

In some branches of business, high school men are perhaps preferable to college men. This is likely to be true in clerical work, especially, as the high school graduate is usually a better penman and quicker at figures. On the other hand, it should be borne in mind that he is almost always inferior in judgment, knowledge of human nature and other qualities which a man develops as he grows older.

It Was Santa.

"Anybody been in, Jack?" asked the building inspector.
"Man with white whiskers wanted a permit to go down chimneys."
"Well, well! I hope you didn't charge him anything for it.—Louisville Courier-Journal.

A Plain Baby.

"Johnnie," said teacher, "I understand you have a new baby up at your house. What is it, a boy or a girl?"
"Neither," said Johnnie promptly.
"It's just a plain baby!"—Washington Star.

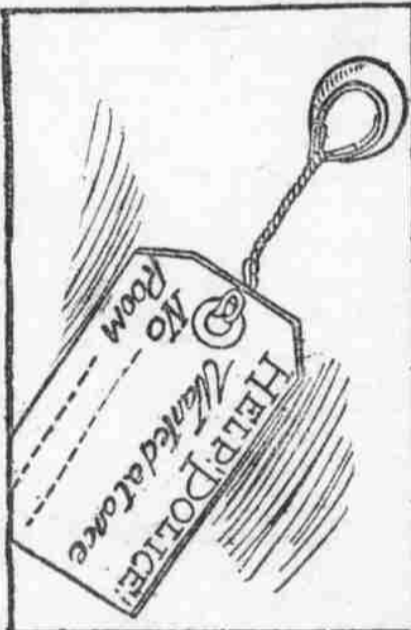
UP ON A SKYSCRAPER.



Bill (watching the traffic below)—"Risky things, them there motors."—Sketch.

Police Alarm.

No one need now be in fear of thieves and burglars, as a Boston man has devised a contrivance whereby the police can be instantly notified that intruders are in the house



and help is wanted at once. This is to be accomplished with the aid of the alarm tag shown in the illustration. The purpose of the device will be apparent at once. The tag, inscribed as shown, is placed where it can be conveniently reached when wanted. The occupant of the house on hearing suspicious noises in the house quietly pitches the missile out of the window. The presumption is that a policeman—or other passerby—will notice the tag, and help will be immediately forthcoming.—Washington Star.

A Little Tribute to a Tree.

Many years ago a tiny cottonwood seed settled itself between the woodwork and the brick wall of the building opposite this office, and as it happened to land in proximity to a leaky spout, it grew and expanded and spread out until it had grown to be quite a bush, writes Bent Murdock. Its roots crept into the interstices of the brick wall and in the good old summer time its branches, which had grown big and strong, put out the green leaves, under which the birds

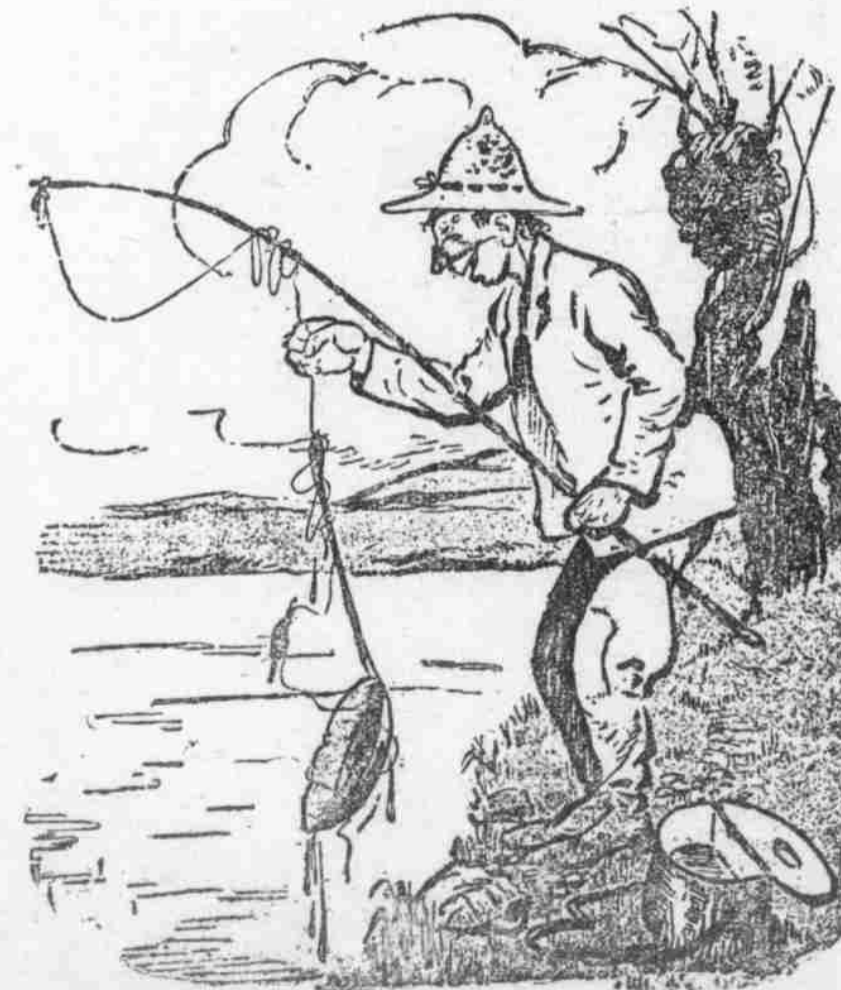
found shade and rest and peace. But Wednesday afternoon some bold bad men went to repair the cornice of the building, and the cottonwood tree was ruthlessly torn from the wall, thrown to the ground, and assigned to the ditch, where it was afterwards rescued and given a place in this office. It is gnarled and crooked, as it had not been given a fair chance to show what it could do, but then, it did the best it could and is entitled to much consideration. Its birth was noticed in these columns, and from year to year it got better attention than was given to more important things, but it is no more in life, and this in memoriam brings a lump into our throat that chokes us. Request in pace, you blessed little cottonwood.—Kansas City Journal.



LEATHERSTOCKING AND HIS DOG Surmounting the Monument to J. Fenimore Cooper at Cooperstown.

An effort is being made in England to compel the use on automobiles of automatic speed controllers to prevent a machine from running above a maximum speed on public roads.

A GOOD START.



Fisherman—"Ah! That's a good beginning, a frying-pan! I have only got to catch a fish now and I shall be all right."—From Bon Vivant.

"COME ON IN, THE WATER IS FINE."



—Clever Cartoon in the New York World, by C. R. Macaulay.

THE GOVERNMENT SHOULD OWN SHIP LINE

Bristow, of Panama Railroad, Advises Pacific Coast Coasts—Thinks It Would Be of Advantage in Transporting Supplies to the Canal—Criticizes Pacific Mail Co. For Attempting to Monopolize Railroad.

Washington, D. C.—J. L. Bristow, of Kansas, who was appointed a special commissioner of the Panama Railroad last August, with instructions to report whether it was advisable to establish a Government steamship line between Panama and Pacific Coast ports of the United States, has made a report to the Secretary of War, in which he says that "the weight of the argument is strongly in favor of establishing this service."

Mr. Bristow, who first came into the public eye as Fourth Assistant Postmaster-General at the time of the postal scandals which he investigated for President Roosevelt, had served under a previous appointment as a special commissioner of the Panama Railroad, with directions to investigate freight rates and trade existing between United States, South American, European and Panamanian ports. As a result of his inquiry at that time the Panama Railroad was continued as a commercial line under the United States Government, the Panama Railroad Steamship Line, between New York and Colon, was retained and operated by the Government, and contracts of an exclusive character with the Pacific Mail Steamship Company were annulled. Under his second commission Mr. Bristow was instructed to investigate specifically the service rendered by the Pacific Mail Steamship Company

"with a view to advising whether or not the Isthmian Canal Commission should purchase steamers and establish a service between Panama and the Pacific Coast ports of the United States, to be operated in conjunction with the steamers now running between New York and Colon."

In his report Mr. Bristow criticizes the service of the Pacific Mail Steamship Company to Panama. He thinks a Government line on the Pacific coast would be desirable for the transportation of canal supplies and materials and canal employes, for keeping open and improving the Isthmian route of commerce and for procuring cargo for the Panama Railroad steamships homeward bound from Colon.

Mr. Bristow represents General Manager Scherwin, of the Pacific Mail Steamship Company, as complaining against the action of the United States in permitting foreign lines to use the Isthmian Railway upon the same terms as American lines. Mr. Bristow argues that as the canal when completed is open to the use of all nations on equal terms, there should be no discrimination now against foreign steamships.

Mr. Bristow says that to perform the service required on the Pacific Coast would necessitate the purchase of from six to nine vessels. His estimates of the cost of these vessels as from \$2,500,000 to \$6,000,000.

REAR-ADMIRAL CAPPS ANSWERS CRITICS OF BATTLESHIPS

Chief of the Repair Bureau Defends the Freeboard Style of the American Navy—He Recommends a Change in the Hoists—Greater Speed Gained in the Dreadnought Type.

Washington, D. C.—Rear-Admiral Washington Lee Capps, Chief of the Bureau of Construction and Repair of the Navy Department, made answer to the critics of the navy at a hearing before the House Committee on Naval Affairs. To the minds practically of all the members of the committee, Admiral Capps' statements were a complete refutation of the charges which have been made against certain features of the construction of American battleships.

Admiral Capps displayed no animosity or ill-feeling toward the chronic and scientific fault-finders, and discussed the subject of naval architecture in a dispassionate way. While he ridiculed the Reuter-dahl article in McClure's Magazine in its general features, still he gave credit to certain criticisms made. In particular he admitted the justice of the criticism of the ammunition hoists on battleships. He advocated a complete change of hoists, and asked for an appropriation of \$175,000 to this end.

The Admiral discussed at length the question of high free boards and low free boards on battleships. He said that the general type of naval architecture which is followed by the Board of Construction is the same as has been followed since 1889. This style was adopted by Great Britain after the subject had been considered thoroughly and exhaustively by the leading naval architects and experts of the country, in fact, of the world. It is the style generally followed today by England in the building of her biggest ships.

He said that if there was one nation more than any other which by reason of sea-fighting experience should be able to distinguish between the respective value of a high free

board and a low free board, that nation was Japan.

He pointed out that Japan had followed the plan of low free boards, while Russian ships had the high free boards. The Russian ships are now at the bottom of the sea, while Japanese ships are still floating.

Since the Russian-Japanese war, the Japanese have been building their ships so that the free boards are still lower. It had been ascertained that the Russians, apparently realizing the error of their high free boards when going to battle in the Sea of Japan, had pumped water between their decks, and had even loaded coal in the staterooms of the officers in order to get their ships as close to the water as possible, and afford the least possible target.

American ships, he said, had a little more free board than the Japanese and a little less than the English ships of the Dreadnought type, the English, in order to get greater speed having been forced to allow a little more free board.

The questions raised in the Reuter-dahl article, he said, had afforded subjects for argument, dispute, controversy and discussion among naval architects since the construction of the modern navy began and doubtless always would do so. There was always a fight between armor men and armament men, between steam engineering departments and other departments, but the result in the end had been the construction of vessels which present the best knowledge of naval architects.

No nation had followed the French style of naval construction. That was a distinctive class by itself, but in general there was similarity among the English, American and Japanese styles.

THE CANAL SAFE IN TIME OF WAR

Colonel Goethals, in a Report at Washington, Says It Will Not Be Hard to Defend.

Washington, D. C.—At the hearings of the Senate Committee on Inter-oceanic Canals, Colonel Goethals gave assurance that the Panama Canal, when completed, would be reasonably safe from military invasion, and said that the chances of

the crippling of the canal by spies armed with dynamite will be small, provided that armed guards are maintained at Miraflores and Gatun locks. The Gatun lock is located seven miles from the Atlantic, and the Miraflores lock eight miles from the Pacific.

Australia's Heat Wave—

Many Persons Prostrated. Melbourne, Australia.—The heat wave in Victoria is ended, but it has left disastrous effects in its train. Vast bush fires raged in many parts, destroying hundreds of homesteads and threatening many townships. The sufferings of horses and cattle have been terrible, and the settlers have lost heavily in live stock. Over 100 deaths from sunstroke have been reported, and thousands of persons are seriously ill from the effects of the heat.

Dr. Flexner's Serum

Cures Meningitis Cases. Newport, R. I.—The latest two cases of spinal meningitis that appeared among the apprentice seamen at the naval training station here have been treated with success with the new serum, the discovery of Dr. Flexner, of the Rockefeller Institute. The cases were those of F. F. Crawford, of Charlestown, Ill., and R. B. Holloway, of Lipton, Tenn., new recruits in the naval service, who were taken ill shortly after their arrival at the station.