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ON THE DEFENSIVE.

Both the Kaiser and the crown prince have been heard from within the past few days and the burden of their war is now to be defended at all hazards. This defense idea is being overworked, in view of the attitude that has been assumed and the methods that have been put in practice the most of the time since 1914.

No inkling of being on the defensive was given out when the German army poisoned the wells, girdled the orchards and entered on the orgy of destruction which they inflicted on northern France at a time when not a square foot of the Fatherland was in the remotest danger of spoliation.

What alarm of injury was apparent when the city of Rheims, with all its treasured antiquities, and the other cities of northern France and their sacred belongings were wantonly destroyed?

What unpardonable offense had little Belgium offered to the Fatherland when that country was overrun and its people placed under the most horrifying subjugation?

There were no fears as to the safety or the necessity of defense when the German armies started out to reach Paris in three weeks and when the Kaiser boasted that he was ready and willing to fight the whole world.

But the tide has turned to such an extent that the German forces will be on the defensive from now on until they realize that there is such a thing as being placed in the same situation as those against whom they directed their cruel blows in the earlier stages of the war.

The Kaiser's boast and challenge to the balance of the civilized world has been accepted, because there was no other course. The instinct to enforce Kultur on the world is now at the reaction stage, and the plea of self-defense has materialized into a reality that cannot be minimized nor mitigated by recourse to the baby act.

It may be worth while for the Kaiser and his princeling to reflect on the fact that at one time Belgium, France and Italy were also on the defensive. The tables have turned.

EXCESS PROFITS TAX.

"By a war-profit tax we mean a tax upon profits in excess of those realized before the war."

"By an excess-profits tax we mean a tax upon profits in excess of a given return upon capital."

"The theory of a war-profits tax is to tax profits due to the war."

"The theory of an excess-profits tax is to tax profits over and above a given return on capital. The excess-profits tax falls less heavily on the big business than on small business, because big business is generally overcapitalized and small businesses are often undercapitalized."

"The war-profits tax would tax all war profits at one high rate; the excess-profits tax does and for safety must tax all excess profits at lower and graduated rates."

The above extract from Secretary of the Treasury McAdoo's testimony before the House Ways and Means Committee gives his differentiation between war-profits and excess-profits.

the taxes and explains his position in urging upon Congress an excess-profits tax with an alternative war-profits tax in the forthcoming revenue legislation.

To the average citizen Secretary McAdoo's position seems well taken. Most small and local corporations are capitalized at an actual valuation. Many of the very large corporations are greatly over-capitalized; the stock of some of them has been repeatedly watered. With only an excess-profits tax a corporation earning 10 per cent on grossly watered capital will pay the same tax as another corporation not overcapitalized earning 10 per cent on the real, actual valuation of the money and property invested in its business. The profits of the first corporation might be 30 per cent on its actual valuation, and it is to cover such cases that a war-profits tax is urged.

As many of these large corporations are engaged in Government work and drawing huge sums from the United States, it seems particularly just that they should pay taxes on the same actual basis as corporations not overcapitalized. A tax that taxes equally a 10 per cent profit on watered capital and a 10 per cent profit on unwatered capital is not equal and uniform and scarcely just.

HAD NEWS FOR BERLIN.

The war news from the western front these days is bad news for the German people. Quotations from German newspapers portray the gloom that overhangs the people in the large cities. That the people in the small towns and country are equally depressed is not to be doubted.

The Liberty Loan bond buyers of the preceding loan have their share in the success of the entente allies. They furnished the sinews of war not only to fight the U-boats and to build ships, not only to raise, equip and send our soldiers over, not only to supply them and our allies with food and munitions, but more than \$5,000,000,000 of their money has been loaned to our allies so that they may prosecute the war with vigor and strength.

We here at home have an opportunity to send the Germans some more bad news. The Germans have great respect for money; they know its vital value in waging war. They know, too, that the support the American people give a Government loan measures largely the support they give their government, the moral as well as the financial support they give their allies in the field.

A tremendous subscription to the Fourth Liberty Loan will be as discouraging to the German people as a defeat for them on the battlefield, and defeat for them on the battlefield, and it will mean as much. It spells their defeat; it breaks their morale; it means power to their enemies. A subscription to the loan is a contribution to German defeat and American victory.

Catching Turtle.

A curious mode of catching turtle is practiced in the West Indies. It consists in attaching a ring and a line to the tail of a species of suckerfish known as the remora. The live fish is then thrown overboard, and immediately makes for the first turtle it can spy, to which it attaches itself very firmly by means of a sucking apparatus arranged on the top of the head. Once attached to the turtle, so firm is its grip that the fishermen on drawing the line bring home both turtle and the sucker.

The Indian Crow.

Persons who have traveled in the Orient have much that is interesting and amusing to say about the Indian crow. This canny black creature is full of pranks; he makes much trouble, but also calls forth much laughter.

TOO MUCH SUGAR IN JAPAN AND JAVA

(By United Press.)
TOKIO, August 1.—(By mail.)—While housewives of America and Europe are suffering from a shortage of sugar, those of the Far East have a superabundance of the sweet. Tokio sugar dealers are wroth, for they fear the product of the Japanese Empire is to be driven off the market, or greatly lowered in value, by sugar imported from Java.

Java is at the bottom of the trouble. With a smaller export demand than usual, its centrifugal sugar has accumulated into great stocks at Batavia and Sourabaya, and consequently prices there are down. This week the prices have dropped from \$3.25 to \$3.10 a cent (133 lbs.) so that the present price at Batavia for centrifugal sugar is about two and a third cents a pound. With higher prices in Japan, it is to be expected that sugar should flow this way. It is being suggested in Tokio that available space on ships plying from Yokohama to San Francisco and Seattle should be devoted to sugar on the ground that it is not economy to waste either ship space or fruit available for canning.

IMPORTANT DISCOVERIES

Necessities Of War Bring Out Traces Of Genius.

CHICAGO, September 4.—Three startling war discoveries, two of them having a direct military value and one having a world-wide economic significance, were made public here at the stock yards. These discoveries of the chemists in the laboratories of the packing plants have come about as the result of continuous efforts to aid in solving war problems.

The cheese industry of the world has been rescued from the shortage of rennet, of which importations from Denmark have been previously curtailed. A new curdling agent, Rennase, can now be made from the stomach of the hog. Rennet was obtained from the calf's stomach. Quantities of Rennase have been shipped to cheese makers in this country, in the Argentine, in England, in South Africa and in Australia. The scarcity of rennet can no longer cripple the industry.

Another discovery is thromboplastin, a blood coagulator obtained from the brain of kosher-killed cattle. It was disclosed today that some of this material already has been exported to France and used there to hasten the coagulation of blood in soldier's wounds.

The third of the revelations was that surgical ligatures, a by-product of the industry, are now being made in such wise that they will dissolve into the flesh at the end of a definite period. They are "timed" for ten, twenty or thirty days and the surgeon needs but exercise his judgment as to when the wound will heal and then select the ligature accordingly.

Wasted Knowledge.

"How is Jibway getting along?" "He tells me he is having a great deal of trouble keeping a cook." "Why, I thought he married a graduate of one of the most noted schools of domestic science in the country." "So he did, but you ought to know that there are a great many people in this world who don't make any use of an education after they get it."—Birmingham Age-Herald.

Metropolitan Jealousy.

It is characteristic of New York that it has to have a name of its own for that part of the Hudson which washes the shores of Manhattan. Doughty old Hendrick Hudson's name would seem an appropriate one for any river, and that part of it which lies between the Battery and the Bronx is not north of anything in particular, except possibly New Jersey or Florida; none the less New York calls it the North river, apparently unwilling to share even a name with "upstate."

Helping Out.

And sometimes if you give the stranger rope enough he'll string you.—Dallas News.

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YOU WANT TO HELP THE COUNTRY AND THE AL- LIES — Do it by being careful in Clothes Buying. Pay enough, that you can count on right wear, for that means no waste of money, no waste of material, no waste of labor. You could be no better dressed and could not buy as reasonable, were you to search the biggest stores of the biggest cities. WOMEN'S COATS, in the Newest Materials \$17.50 to \$87.50 WOMEN'S SUITS of Quality and Style.....\$27.50 to \$85.00 Women's Dresses, Silk, Satin, Serge, Jersey.....\$15.00 to \$75.00

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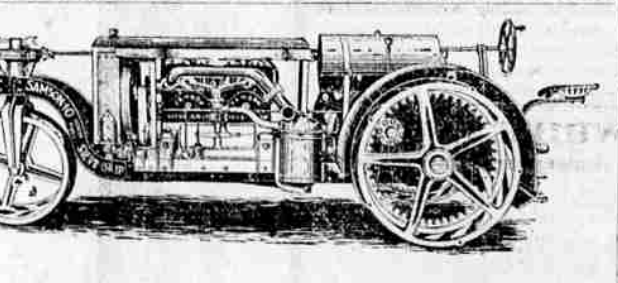


In its issue of July 8, 1918, the Red Cross Bulletin, issued at Washington, has the following account of the heroism of Red Cross nurses under fire:

"Private A. C. McLeod, the first American soldier to be wounded in France, was hurt when the Germans bombed a Red Cross hospital. He owes his life, he believes, to the Red Cross nurse who stuck by him in the shattered ward, and saw that he had prompt surgical attention. Two of the nurses were wounded by the same bomb that hurt Mr. McLeod, but the rest of the women, it was stated, were as cool as the men. Here is his own story in which it will be noticed the Red Cross nurse is given the principal place:

"Our hospital, a British-American one in Flanders, was bombed the night of September 4, last. I was working in this hospital, at which I had been assigned to the transportation section. The patients who could do so went to the bomb-proof cellar when the air raid opened, but there were a number of soldiers so badly wounded that they could not be moved. A number of nurses stayed with the soldiers, and I remained to help.

"Suddenly, a bomb made a direct hit and exploded nearby. It pretty nearly cleaned out the hospital. My legs were smashed to a pulp and I was raving with pain. I won't describe the scene about me, for that would be too horrible. A nurse stayed by my side. She stuck to me and saw that I had prompt attention, and I probably owe my life to the immediate amputation which was ordered. The bombing of this hospital cost one nurse an eye, and another a foot. The rest of the nurses were as cool as the men. I can't say too much for the work of the American Red Cross in France."



The things to consider in buying a Tractor, are first, does it have sufficient width of wheel to hold it up in soft ground, and get a grip on the ground that will not slip. This is all important, for a Tractor without traction is a farce. Next, see that it has weight enough to hold it to the ground (not surplus weight), but it must grip the ground, for it loses power when the wheels slip. Then it must have engine enough to turn the wheels.

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We Have a Carload—Price Is Right.

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