REVIEWS AND NOTES

hold on the State legislatures. It is an interesting story, full of the flavor of strife, and throws a flood of light on the conduct of such social and class struggles.

The other important feature of this movement was an attempt by the farmers to throw off the yoke of the middleman and break the power of the monopolies. The fact that they brought the price of reapers down from $240 to $140 is evidence that there was reason for the movement. Not only in buying, but in selling, the farmers sought to rid themselves of commission men. The farmers of California claimed to have saved $5,000,000 in 1873-4 by selling their own wheat abroad. Various plans were tried out but lack of organization and efficient cooperation usually brought the ventures to the wall.

It is to be regretted, through no fault of the author perhaps, that nothing is said about the struggle in Indiana. According to the statistics given, this State was among the leaders in the movement, numbering over 2,000 lodges of the Patrons of Husbandry, more than twenty to the county, or one lodge for each 150 men, women and children of the farming population. There are many records available of this movement in Indiana and many prominent leaders are still alive. It is to be hoped some student will supply the testimony for our State.

It remains to be said that Dr. Buck has performed a very valuable piece of investigation. Nothing conduces more to the correct and charitable solution of such questions as are now agitating the people than a reading of such books as the one under review. Some of the lasting effects of the "Granger movement" may be seen in the large mail-order houses—Montgomery, Ward & Co. was originally a Granger cooperative concern—the disappearance of the old credit system, which held the farmer almost a slave to the merchant, the railroad rate regulation, the technical education of the farmers. The Grangers were not the only factors of course in these reformations, but they took a prominent part.

LOGAN ESAREY.


During recent years much interest has been manifest in the study of the finances of American commonwealths. Various monographs
have been published which trace the evolution of expenditure, revenue and financial administration, in typical States. Not only are such studies of value to students of finance, but they also are of service to tax administrators and legislators in pointing out the errors of the past and indicating the general lines for advance in the future. What other writers have done in this way for such States as Maryland, Massachusetts, New Hampshire, Connecticut, Vermont and New York, Professor Bogart has done for Ohio.

The present work is divided into two main sections. Under Part I, "Financial Legislation and Administration," the author considers the economic history of Ohio, the growth of receipts and expenditures, financial administration and budgetary practice. Part II, "The History of Taxation in Ohio," deals with the general property tax, the taxation of bonds and railroads, business and miscellaneous taxes. There is also a short introduction dealing with territorial history and finance. Treatment of internal improvements and local finance is crowded out by reason of the limitations of space, while discussion of the State debt is also omitted owing to the fact that the author has published its history in another connection.

The chapters on financial administration and the budget are a recital of constant waste, fraud and inefficiency in the taxing system of Ohio during the first half-century of State life. Laxity in assessment was followed by juggling of funds and uncertainty in the methods of accounting officers. In bringing order out of this chaos, one of the greatest and most necessary reforms was secured.

The chapter dealing with the general property tax is clearly another indictment of that institution. Early special taxes gave way to a tax of uniform rate on property of all kinds. Later on, when corporate interests had largely developed, this tax proved inadequate. As a result, certain forms of property and business, such as banks, railroads, public utilities and insurance companies, were split off and taxed at varying rates. Throughout its history the general property tax in Ohio has operated with unequal distribution of burden through chronic under assessment and through the evasion of intangible personalty. Even the celebrated tax inquisitor law failed to reach the latter kind of property. Just as in the case of Indiana constitutional provisions prevent taxing intangible personalty at a lower rate as is done by several leading Eastern States. It may be noted, also, that the recent constitutional convention to which Professor Bogart looked for relief in this connection, failed to effect any change.
The chief criticism to be directed against the monograph is that the author has devoted too much attention to general economics and social history. It is, of course, helpful to the student to outline the banking and railroad history of the State in explanation of the tax policies relating to these branches of business. It is difficult, however, to see the connection between taxation and such topics as immigration, slavery, the abolition of public executions and imprisonment for debt, and the growth of general culture. The monograph would still be satisfactory as a treatment of the finances of Ohio with a more sparing treatment of such matter as goes to make it an over-balanced “economic history of Ohio.” Considerable reduplication is also involved owing to the treatment of tax history first in a horizontal fashion, and second, in a cross-sectional or vertical style.

However, with the exception of the omitted subjects noted above, the author has treated the financial history of his State in a thorough-going manner. For a tax history, it is also unusually readable. It is greatly to be regretted that a similar piece of work has not been done for Indiana.

In conclusion, it may be of interest to note that from 1898 to 1900 the author was Acting Professor of Economics at Indiana University.

FRANK T. STOCKTON.

“One Hundred Years Ago—The Battle of the Thames” is the leading article in the September number of The Register of the Kentucky State Historical Society. A. C. Quisenberry, the author, has given a detailed account of the expedition as shown by the official records. The parts taken by Colonel R. M. Johnson, then a member of Congress, and Governor Isaac Shelby are especially dwelt upon. October 5, 1813, was a glorious day for Kentuckians, and they may well take pride in celebrating its centennial anniversary. Before that day they had suffered about all the humiliation that could come from military defeat and Indian barbarity, the massacre on the Raisin adding the last to their well-filled cup of sufferings. Full-page steel engravings of Governor Shelby, Colonel Johnson and Tecumseh add to the attractiveness of the article.

A letter by Governor Isaac Shelby to Judge Thomas Todd, asking advice concerning the acceptance of an appointment as commissioner to treat with the Indians while holding the office of Governor, and a letter by Andrew Jackson to the National Institute declining a sarcophagus offered by the Institute are interesting documents in the same number of the Register. The answer of Judge Todd is