

EDITORIAL NOTES

Editor: E. G. EBERLE, Bourse Building, Philadelphia, Pa.

Committee on Publication: J. W. ENGLAND, *Chairman*; G. M. BERINGER, CASWELL A. MAYO, H. B. MASON, and the Editor-in-Chief of the JOURNAL, General Secretary, Treasurer and Reporter on the Progress of Pharmacy, *ex-officio*.

Office of Publication, 253 Bourse Building, Philadelphia, Pa.

SECTION 304 OF THE WAR REVENUE BILL.

In preparing drafts for revenue measures there is always a danger of exactions that presage for some an unintentional injustice, and this is undoubtedly the case in the amendment that was added to Section 304 of the Senate war revenue bill, providing not only a double tax on alcohol on hand when the law takes effect, but also upon alcohol, "*mixed or combined with any other article.*" The effect of the Act would be to require the manufacturer, as well as the retailer, to inventory the alcohol in preparations, like fluid extracts, etc., as a basis for paying the additional tax thereon, if in excess of 50 gallons, including unmixed alcohol.

Retroactive taxes almost invariably work a hardship, and in this instance, *i. e.*, if the measure, as amended, is enacted, it would financially embarrass many retail druggists and some of the wholesalers and manufacturers. This surely is not the intent of the Government; now is the time for federal cooperation with commercial enterprises; however limited the financial investment may be in small stores, they are large numerically, and their soundness means much to the Government, conscious that the end of the war is undetermined. The great, commendable effort of the United States should be marked by concentrated energy, but the net available money from the proposed taxation would not offset the financial distress that would be created by it, and, therefore, constitutes lost energy. It will require hours of labor to inventory the stocks of various alcohols, and many additional Government employees to supervise this impracticable undertaking and thereafter considerable time to make the necessary calculations for actual alcoholic content.

Theoretically, tax on a salable article may accordingly advance its value to the owner, but in practice this does not hold good—trade conditions must be considered. A bank may be disposed to increase loans on that basis to some extent, but not commensurate with the tax. Again, the tax must be paid in cash: it is a proposition to pay this in a large sum

and have it returned in small sales, covering an indefinite period.

Another point of view is this: the eagerness to tax alcohol is because of its consumption as a beverage, a luxury, but conditions now are different: alcoholic beverages will be taxed out of existence; prohibition already obtains over a large territory, and the proposed levy resolves itself largely into a taxation on medicinal products, and adds to the burdens of the sick.

While it is realized that the clause may be eliminated before the completion of the August JOURNAL, or the law enacted, the subject is one that should receive editorial consideration. By all means, druggists everywhere should raise the sale price of all taxable articles sufficiently so as to pass the payment of the taxes on to the consumer.

Largely through the efforts of the National Drug Trade Conference, in which the American Pharmaceutical Association holds membership, the objectionable clause referred to in the foregoing paragraphs has been eliminated. However, since then the Senate Finance Committee has agreed to raise the spirit tax to \$3.20 per proof gallon, which is equivalent to \$6.02 tax on a wine gallon of alcohol; therefore, a selling price of \$7.00 or more per gallon must be expected. There are two points to be considered, one on the part of the Government. The purpose is to secure more revenue; the result will probably be the reverse. Manufacturers who have heretofore used alcohol as a solvent will use other solvents instead. The argument already made is also applicable: alcohol is necessary in pharmaceutical manufacture, and therefore the advanced cost must be paid by those needing medicines—the sick, the majority of whom can ill afford to do so.

We have since received the following telegram from Mr. W. L. Crounse, attorney for N. W. D. A.: "Medicinal alcohol subject to tax of \$2.20 per proof gallon, but not subject to additional tax of \$1.00 applicable to beverage alcohol." The tax equivalent on a wine gallon of alcohol for pharmaceutical and medical uses is therefore \$4.14.

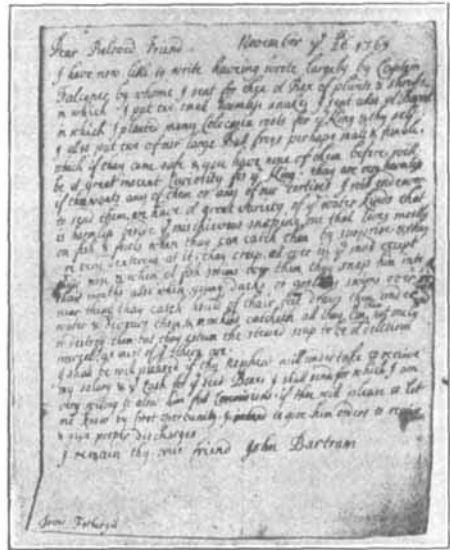
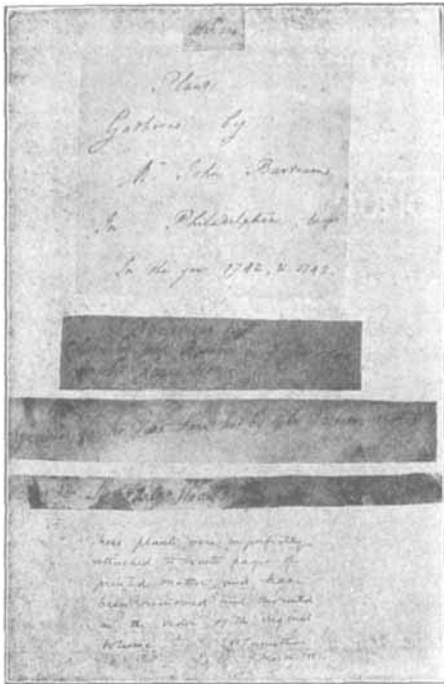
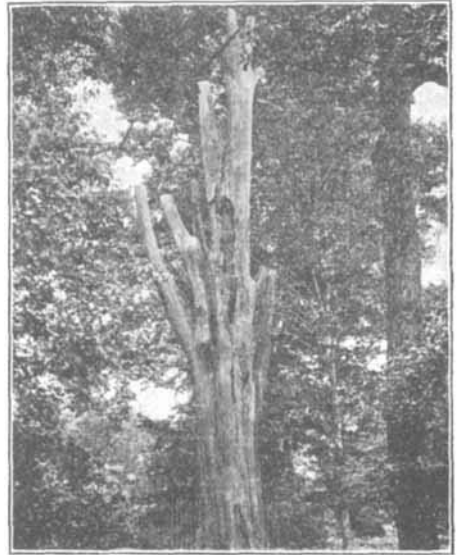
ANNIVERSARY OF AN EVENT OF JULY 1767.

One hundred and fifty years ago, early in July 1767, Benjamin Franklin paid a visit to Peter Collinson, F. R. S., F. S. A., of London, England, the famous Quaker botanist. The anniversary of this occasion was celebrated

magnificent old cypress gathered by John Bartram, the founder of the first botanical garden in America (Philadelphia), and sent to Peter Collinson. Bartram's Garden still exists and has been partially restored; the



This cut shows the Bartram Residence; adjoining is the Bartram Cypress. The cut below is a cover leaf of an herbarium folder, and adjoining is a reproduction of a letter by John Bartram to Doctor Fothergill.



last month, on the lawn of the celebrated Botanical Gardens, now Mill Hill School, London, under the historical trees planted by Linnaeus and other famous botanists of the eighteenth century, among which trees is a

purpose is to continue the work of restoration. We reproduce a picture of the Bartram cypress tree, a view of the Bartram home, still standing, also a photograph of a letter of John Bartram written to Dr. John Fothergill, of

London, and likewise a front leaf of an herbarium folder, and specimen. The wording of the plates is printed as per copies.

It was through Peter Collinson that the King appointed John Bartram botanist and naturalist for exploring the provinces. It was in pursuance of these duties that he explored Florida, and it was here that he found the stripling cypress which grew into the tree shown in the picture. It was killed by a bolt of lightning about twenty years ago; the height of the tree is about 175 feet.

Sir Hans Sloane, referred to on the herbarium sheet, was the founder of the British Museum.

John Bartram was born at Darby, near Philadelphia, March 23, 1699. He founded his botanical garden at Kingsessing (now part of Philadelphia), in 1728, and here he died September 22, 1777.

November ye^c 26th, 1769

Dear beloved friend:

I have now little to write haveing wrote largely by Captain Falconer by whome I sent for thee a Box of plants & shrubs in which I put two small harmless snakes. I sent also a Barrel in which I planted many Colo casia roots for ye King & thy self I also put two of our large Bull frogs perhaps male & female which if thay come safe & you have none of them before will be a great innocent curiosity for ye King, thay are very harmless if thee wants any of them or any of our tortises I will endeavor to send them, we have a great variety of ye water kinds that is harmless beside ye mischievous snapping one that lives mostly on fish & fowls when they can catch them by surprise & thay are very dexterous at it, thay creep all over in ye mud except thair nose & when a fish swims over them thay snap him into thair mouths also when young ducks or goslings swims over near them thay catch hould of thair feet draws them under water & devours them & mankind catcheth all thay can of them not onely to destroy them but they esteem the stewed soup to be a delictious morcel as most of ye others are.

I shall be well pleased if thy Nephcw will undertake to receive my salary & ye Cash for ye seed Boxes I shall send; for which I am very willing to allow him full Commissions if thee will please to let me know by first opertunity. I intend to give him orders to receive & give proper discharges.

I remain thy true friend John Bartram.

Doctor Fothergil

H S 334 1/2

Plants

Gathered by Mr. John Bartram
In Philadelphia, Pa.
In the years 1742, & 1743.

Specimens gath collected by John Bartram
in ye year 1742 for Sir Hance Sloan

Specimens for Sir Hans Sloan Sent by
John Bartram 1743 No. I

Specimens For Sir Hans Sloan Sent by
John Bartram 1743 No. II.

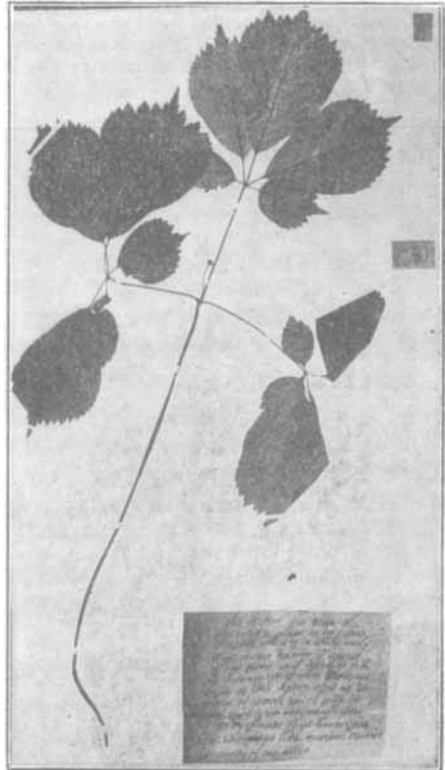
These plants were imperfectly
attached to waste pages of printed
matter, and have been removed and
mounted in the order of the original
volume.

W. CARRUTHERS.

9 March 1888.

8 *Panax quinquefolium* Linn.

This is our gin seng a remarkable
plant in its places of growth which
is in shady rocky rich steep ridges
towards ye sources of our rivers as if



designed to be hid from our use or
abuse; its vertues being as little known
to us as its places of growth which
with its great scarcity, its remarkable
form, its exceeding finness of its
leaves, long life with its so little in-
crease renders it worthy of our notice.

TRAINED MEN SHOULD NOT BE
DRAFTED FOR UNTRAINED
SERVICES.

General Crowder, chief of the Provost Marshall's Department, has decided not to turn enlisted medical students, and young doctors, over to the Surgeon General's office of the Army. There is here, as in a great many things, the ever-appearing reference to precedent, often accompanied by a fear that professional service will be given too much military rank.

The stand taken seems unjust to the men, the service and the profession. The visiting Chief Surgeon of the English Army has warned our own people against blunders that cost England dear, and we should profit by them.

Pharmacy has not been recognized at all professionally, and still pharmacists are required for professional services, evidencing both their need and value, without commensurate pay nor any military rank whatever. It was contemplated to continue on this basis, but we believe now, that Congress will recognize the injustice and that the medical profession will be more intensely impressed with the justice and merit of what pharmacists are asking for, and aid in the passage of H. R. 5531, which it is to be hoped will also find favor with the Surgeon General.

A related experience is sometimes more persuasive than direct argument.

Secretary of War, Newton Diehl Baker, was commencement orator at the University of North Carolina; Secretary Josephus Daniels also delivered a short address. President Graham announced the promotion of J. G. Beard from assistant professor to associate professor of pharmacy.

Herbert Carl Raubenheimer, son of Professor Raubenheimer, chairman of the Committee on the A. Ph. A. Recipe Book, graduated with honors from the Department of Pharmacy of the College of Jersey City and received several gold medals and special prizes.

Mrs. Wilbur L. Scoville, wife of Professor Scoville, acting chairman of the N. F. Committee, died July 16. Mrs. Scoville had been sick for more than a year, prior to her death.

Hon. George Washington Edmonds, Congressman from the Fourth District of Pennsylvania, has introduced a bill in Congress (H. R. 5531), providing for a Pharmaceutical Corps in the Army. While not now in the drug business, he is a graduate of the Philadelphia College of Pharmacy.

The Department of Justice has made the positive statement that court plaster, infected with tetanus germs, has been sold in the United States. Newspaper accounts report the sale of infected soap. This, however, has not been substantiated.

OBITUARY.

ROBERT H. LAND.

Lacking just a little of being 83 years of age, there passed on recently in Augusta, Georgia, after some sixty years of useful life in that city, Robert H. Land. (Mr. Land was born March 10, 1834, and died February 8, 1917.—EDITOR.)

Here was a man who seemed really to be the very incarnation of pharmacy; yet it is not certain but that his attainments in chemistry and botany were nowise less than in his chosen profession. It is doubtful indeed, if any man in the South Atlantic States was superior to Mr. Land in any one of these three sciences.

From the physical side, his life was no less remarkable. He was frail looking and slender, not weighing over 100 pounds, and still he had scarcely ever a day of illness in his life; he went through the Confederate War from '61 to '65, and then walked all the way back

from the battlefield of Virginia to Augusta, safe and sound. He was engaged actively in the business of pharmacy and selling drugs from 1851 (less the days of the war) until several years ago. To the last he was full of cheerfulness, humor and good comradeship. He never lost his happy interest in life, and with full mentalities kept up his intense love for reading and studying.

In 1851 he was employed in the drug business of Dr. Pratt, Newberry, S. C. In 1861 he left Newberry for the army. During these ten years, with an able preceptor, plenty of books and the use of a well-equipped laboratory and an herbarium, he laid the foundation of his knowledge in botany, chemistry and pharmacy. He was, however, a student all of his life.

In 1865 he tramped back to Augusta and entered the drug business of Dr. W. H. Tutt, whose drug store perhaps, in those days