

Accounting

AN ERA OF TAX REFORM.

New York is now in the throes of a discussion accompanied by an investigation by a special legislative committee of the problem of taxation. Their desire there, as everywhere, is for a more equitable distribution of tax burdens, and it is realized there, as everywhere, that the only practicable thing to do is to make that vast body of accumulated and tangible wealth known as personal property bear a juster proportion of the burden than it has yet borne.

The advocates of the reform are willing to admit that the work is one of difficulties. There are those who maintain that an approximate valuation of such properties for taxable purposes is an impracticability and that the effort should be abandoned. It is clear as anything can be, however, that the mass of the people, those who own and who pay taxes on real property and those who own and are taxed on such forms of personality as cannot escape listing, will never agree to an abandonment of the effort to compel corporations to assume their just responsibilities to the State.

And, in spite of the difficulties in the way, encouraging progress has been made in this direction. This work presents one of the finest fields of effort open to thoughtful and competent men, capable alike of unselfish devotion to duty and of industrious application to the mastery of its intricate details.

The field is at hand in Illinois, a State peculiarly oppressed by the evils which it is sought to cure. The coming session of the Assembly must take some strong and advanced ground in this matter. The people expect it, and if they are disappointed they will know the reason why.

INTERESTING FACTS

They fumigate migrants on the Maine frontier with steam hot from the locomotive.

Ohio brick makers are using a clay-digging machine that does the work of from 17 to 20 men.

If all the locomotives and passenger and freight cars in the United States were made up into one train it would have a length of over 7000 miles.

In a shingle mill at Gray's Harbor, Wash recently, the entire works were kept running all day on a single cedar stick, which made 188,500 shingles.

Government experiments at the Watertown [Mass.] Arsenal have demonstrated that cut nails have greater holding power than those made of wire.

To have an invention protected all over the world it is necessary to take out 64 patents in as many different countries, the estimated total cost of which is \$17,000.

The resisting power of brick appears to vary greatly. In some recent tests the weight required to crush a square inch ranged from 1200 to 4500 pounds.

Peereases of Great Britain, Scotland or Ireland by birth, marriage or creation are free from arrest or imprisonment on civil process; and in the event of a peeress being charged with a criminal offense she would be tried by the House of Lords.

A machine company in Lewiston, Me., is making what was probably never before manufactured in this country, a loom capable of weaving cloth 100 inches wide. It is to be sent across the continent, and thence across the Pacific Ocean to Shanghai, China.

In Concord the total precipitation of rain and snow during the 11 months of the present year was 36.75 inches, being 2.50 more than during the corresponding months of last year, and one-quarter of an inch less than the average during the 35 years. The snowfall in November was nine inches, exceeding the total amount of last Winter up to Jan. 15.

The following pretty experiment is suggested by Charles Wetteter in the American Mechanist: If iron or steel filings be corroded in a damp atmosphere, and this rust added a little at a time to a jar of diluted sulphuric acid, the crystalline carbon particles that existed in the metal unite to form large crystals; these same will be of the hard diamond form.

Sound is transmitted to the ear by the vibrations of the air. When one particle of air is made to vibrate it sets the adjacent particles vibrating, and so a sound wave, if not obstructed, passes in all directions from the sounding body. The calculated velocity of sound in the air, when the temperature is at the freezing point, is 915.69 feet per second. But the experiments of Moll Vaubeck and Kuytenbrouwer, performed in 1823 over a distance of 57,839 feet, showed the velocity to be 1089.42 feet per second.

Oscar Wilde told some one the other day that Joaquin Miller was the greatest poet America had yet produced. He quoted the first line of "Walker in Nicaragua," which begins "Walker is a brick," and declared that it was peculiarly full of fire and force. This prompts us to hint of something that Oscar's head is not full of, but we refrain.

The new publications issued from the press of the United States during 1891 amounted to 3500, of which only 1104 survived at the beginning of 1892. The total number of American periodicals of all sorts, including newspapers, is now 20,115. Some of them are pretty cheap stuff, but as a whole they indicate that the people of this country are the hungriest readers on earth.

THE FUTURE OF THE POPULISTS.

The Populists of 1892 polled a surprisingly large vote for a faction having no hope of success, but this vote gives it no promise of permanency, nor is permanency to be achieved by the proposed plan of reorganization through uniting a dozen or more secret political societies into one.

The Populist vote of 1892 was due to the disorganization of the Republican party. It drew its chief strength from Republicans at variance with their own party and still unreconciled to Democracy. Its platform drove away Democrats and its plan of secret society organization showed a distrust of the masses of the people which, wherever manifested, will always be repaid with compound interest.

It does not now seem very probable, though it is very possible, that the Populists will figure to any great extent in the next Presidential election; but there is certainly room for a new party. The Republican party survives merely because there is no other party ready to take its place. The Populists cannot, because America is not ready for Imperial Socialism, and the demand for this was imposed on the Populists at the outset by a few city Socialists who control no vote and wield no influence in determining results. With an American platform, and with open American methods, a "People's party" might soon cease to be a Third party, and become one of the two great parties of the country.

No matter who may be speaker of the next house of representatives, that body must be organized in such a manner that the strongest men will be the leaders. In other words, it must be organized in the manner that will best enable it to carry out the will of the people as expressed at the polls last month.



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T. C. BAKER, Wm. EMRICK, C. M. BURKHART.

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