

An explanation at the foot of the diagram setting forth what the different lines represent, should accompany this. It, the diagram, shows the fuel cost to have proportionately increased with the income, and that the total cost of operation has only increased proportionately and that turning the plant from a losing to a paying proposition is accounted for by increased earnings or consumption.

The scope of graphic presentation of figurative facts and comparisons is almost unlimited, but the foregoing are the means generally adopted in municipal affairs, and have been proven very satisfactory when and where they have been availed of.

With the hope of standardising graphic methods, a committee of various American professional societies was formed some years ago under the chairmanship of Mr. Willard C. Brinton, which laid down certain rules governing the presentation of facts in graphic form. These may be found in the preliminary report of the committee, which may be obtained for 10 cents from the American Society of Mechanical Engineers, 29 West 39th Street, New York. This report is well worth the study of municipal men and practising accountants generally. Some of the fundamentals laid down therein are:

"The general arrangement of the diagram  
"should proceed from left to right."

"When the scale of a diagram refers to dates, and  
"the period represented is not a complete unit, it is  
"better to emphasize the first and last ordinates,  
"since such a diagram does not represent the begin-  
"ning or the end of time."

"The curve lines of a diagram should be sharply dis-  
"tinguished from the ruling."

"The figures for the scales of a diagram should be  
"placed at the left and at the bottom."

"If numerical data are not included in the diagram,  
"it is desirable to give the data in tabular form ac-  
"companying the diagram."