

tion as a rule. This can be extended by showing on the graph the amount of taxes the city has to become responsible for because of tax sale proceedings. In these graphs the bar form is preferable to angular, circular or area forms of graphic presentation, thus:

**LEVY \$1,000,000**

| Year   100,000 | 500m                          | 600m | 700m | 800m | 900m | 1 million |
|----------------|-------------------------------|------|------|------|------|-----------|
|                | Tax Sale                      |      |      |      |      |           |
|                | Uncollected                   |      |      |      |      |           |
|                | \$600,000 \$240,000 \$160,000 |      |      |      |      |           |

and so on for each of the five years in question.

The utilities departments afford excellent opportunities for the graphic presentation of the results of their operation.

Take an electric light and power plant the figures of which are as follows for the five years to be displayed:

|            | Earnings | Expense of Operating | Fuel Cost |
|------------|----------|----------------------|-----------|
| 1916 ..... | 300,000  | 330,000              | 150,000   |
| 1917 ..... | 350,000  | 360,000              | 190,000   |
| 1918 ..... | 400,000  | 410,000              | 240,000   |
| 1919 ..... | 450,000  | 440,000              | 280,000   |
| 1920 ..... | 500,000  | 480,000              | 220,000   |

the fuel cost being included in the total operating expense which also includes carrying charges. It is realized that the figures given are not likely to occur in actual practice, as the difference between fuel and total costs is not likely to have been more in 1916, 1917 and 1918 than in 1919 and 1920, but they are taken in order to give a striking example of what graphs can show at a glance.

Neither of the two forms of graphs so far discussed would be adaptable for this purpose. The section of paper is again called into use, and the following would be the result.

