

The appeal of the Dominion Cotton Mills Company to the municipality of Kingston, where one of their mills is situated, for a bonus of \$50,000, as a condition of their replacing by new machinery a plant that has been eighteen years in use and has become unprofitable to run, and to increase the force of hands employed from two hundred to three hundred and fifty, comes as a surprise to the Kingston public. The alternative is to pull up stakes and go to the Province of Quebec, where valuable water power is available on reasonable terms. A somewhat similar proposal was made by the company to the town of Brantford, where they own another mill which they do not operate. If bonuses are not granted the company threatens to sell "most of the mills for what they will bring and concentrate the business at one point."—Monetary Times.

At a recent meeting of the Railway Committee of the House of Commons a bill to authorize the construction of a canal from the St. Lawrence to Lake Champlain met considerable opposition on the ground that such a matter should be a national work; a private charter might get under foreign control. Finally, the bill was recommended by forty-four to twenty-nine, but with a proviso that it should go into force only by special proclamation after the Government looked into the matter. This opposition to the bill is well founded. Such a canal would be of great benefit to all the people of Canada and should not be allowed to come into the control of any corporation. If it is worth building it should be built by the Government. So also regarding the canal between Ottawa and Georgian Bay, that has, unfortunately, fallen into the hands of speculators.

Quite a number of American sawmill men who have been obtaining their logs from Canada, and who now find themselves hit by the requirement of the Ontario Government that the logs shall be sawn in this country, held a meeting in Detroit a few days ago to consider what steps they will take to get their logs out of Canada. Last winter the legislature of Ontario passed a law providing that after the close of the current season all logs cut in the province should be manufactured in the province. The Delta Lumber Company, of Detroit, is one of the companies hit by the law, and Mr. John T. Rich, the trustee of the company, attended the conference and was active in the discussion. It was a secret affair, and Mr. Rich refused to give out even the names of the others in attendance, or the companies represented. "Whatever we do," Mr. Rich said, "will have to be done in Canada. The conference was for the purpose of considering plans for getting relief at the hands of the Canadian Government, and it would not be advisable for our interests to have much said about the discussion in the papers for Canadians to read. They are very sensitive on the subject just at this time." It is known, however, that these lumbermen intend to wage a campaign for relief either by contesting the law in the courts or by working to secure remedial legislation.

During the past year a company has been making a series of experiments at Los Angeles, Cal., using the force of the waves of the ocean to generate electric power for light and other purposes. A wharf made of metal was built extending 350 feet out into the ocean, and at the end was placed the generating plant, which included three floats connected with vertical, hydraulic compressors, which in turn are connected

with a storage-pressure tank. The movement of the waves alternately raises and lowers the floats, pumping fresh water from a reservoir into the storage-pressure tank, where the water is subjected to sufficient pressure to drive it out with great force through a water-wheel. This water motor operates the dynamo, and the water which has passed from the motor flows into the reservoir to be used again. The machinery is almost self-governing, as in case of storm or heavy sea the accumulated pressure in the storage tank exerts itself against the pump pistons and offsets the action of the floats. A thorough test of the apparatus was made during the winter, when all kinds of weather were experienced, and the plant is now to be enlarged to a capacity of 200 horse power.

LITERARY NOTES.

Outing for June is a delightful number, filled with the breezy freshness of fair June days. The bicycle is very prominent, and yachting has more than the usual space. All other departments are generously treated, and the illustrations are up to the usual high standard.

As its opening feature the June Ladies' Home Journal presents a series of characteristic anecdotes of Mrs. Cleveland, illustrated with photographs made for the article. With the concluding letters of the series giving "The Inner Experiences of a Cabinet Member's Wife" in Washington the authorship is disclosed and much curious interest gratified. "The Graves in the Old Breast-work" narrates an Alabama Memorial Day incident. Four pages are devoted to women's gowns, and there are articles on needle-work, and nearly every feature of home life is touched upon. The Curtis Publishing Company, Philadelphia.

Vick's Magazine for June is very largely devoted to the rose, and those seeking the most correct and latest information in relation to roses and rose culture should read this number. The best of the new varieties are reviewed and some of them illustrated. There is also an illustrated article entitled "How to Train the Ramblers," showing various ways of training climbing roses. Other garden subjects, and appropriate poetry, enrich its pages. Vick Publishing Co., Rochester, N. Y.

In these days of close competition there is nothing so important to the manufacturer, no matter in what line engaged, as to know the actual cost of the goods he is producing. Modern manufacturing is, for the most part, a complicated undertaking, and the costs of production are correspondingly intricate. Nothing short of an adequate plan, thoroughly enforced, will give the manufacturer the information that he requires—namely, the exact cost of each lot of goods turned out, labor, materials, general expense and everything else included. Few accountants, unless specially trained to the work, have the ability to so organize a set of factory books as to show costs in proper detail as well as in the aggregate. The problems to be met and solved are different from those of ordinary bookkeeping. For the benefit of manufacturers and of bookkeepers employed in manufacturing lines, a series of articles treating upon "Cost Accounting in Manufactures" is being published in *Accountants*, "The Office Magazine," (260 West Broadway, New York). These articles proceed from the pens of eminent accountants and practical business men, and have been written to afford manufacturers and their bookkeepers the very help that they require. The magazine goes so far as to promise answers to the questions of its subscribers and even to solicit problems for solution. The first of the series appeared in the April number of the magazine, and the second in the May issue. These articles define and explain principles, and abound in examples of practical application. They are fully illustrated. The other articles of the series will be no less valuable. *Accountants* is published at \$1 a year.

Richard Harding Davis, who was present at the bombardments of Matanzas and near Cabanas Harbor, and at the most important prize captures, is Scribner's Magazine's chief war contributor, being under agreement to write for no other magazine upon this subject. His first article "The First Shot of the War" will appear in the July number, to be followed by "The First Bombardment" and a rapid succession of other articles, all to be written from his personal observation on the flagship and despatch boats, and later accompanying the land forces. As is well known, Mr. Davis is also war correspondent for the London Times. The articles are to be illustrated by photographs.