

State Finances

Washington, Special.—In 29 of the 48 states of the union the excess of expenditures for governmental costs, including interest and outlays for permanent improvements over revenues, during the fiscal year 1915, was \$55,283,404, or 36 cents per capita. In the remaining 19 states the excess of revenues over expenditures amounted to \$18,608,917, or 54 cents per capita. Taking the entire 48 states as a whole, the excess of expenditures over revenues was \$36,674,487, or 27 cents per capita.

These and other important facts are brought out in a report, "Financial Statistics of States, 1915," soon to be issued by Director Sam H. Rogers, of the bureau of the census, department of commerce. This report, which was compiled under the direction of Mr. Starke M. Grogan, chief statistician for statistics of states and cities, gives detailed data in respect to the revenues and expenditures, the assessments, taxes, and the indebtedness and assets of each of the 48 states of the union.

Revenues.
The aggregate revenues of all the states during the year were \$458,232,397, the aggregate expenditures for current governmental costs, including interest, \$593,714,255, and the aggregate outlays for permanent improvement, \$95,192,739.

Of the total revenues, \$365,543,797, or about four-fifths, represented receipts from the various kinds of taxes. About half of this amount, \$185,876,219, was derived from the general property tax made up of taxes on real estate and personal property. Of the remainder, the largest item, \$82,570,882, was contributed by special property and other special taxes; \$57,931,116 was raised from business taxes other than on the liquor traffic; \$14,868,254 was derived from license taxes other than on business; and \$2,198,155 from poll taxes.

The largest sources of revenue outside of taxes are found in the earnings of general departments and in interest. The earnings of general departments are made up of receipts from fees, charges, minor sales, etc., by the various departments and offices of the state governments exclusive of the public service enterprises. These yielded during the fiscal year 1915, \$50,222,748 in revenues. Receipts from interest on current deposits and on the various state funds amounted to \$22,105,290. Other sources of revenue—special assessments and special charges for outlays; fines, forfeits and escheats; subventions and grants from the federal government; donations; pension assessments; highway privileges, rents; and earnings of public service enterprises—yielded a total of \$20,360,654.

For all the states taken as a group, the per capita receipts from property taxes were \$2.73; from other taxes, 98 cents; from earnings of general departments, 51 cents; and from all other sources combined, 43 cents.

The highest per capita property taxes, \$7.28, are shown for Arizona; and the lowest, 91 cents, for Missouri.

Expenditures.
The expenditures during the year for governmental costs, which aggregated \$494,907,084, were, in the order of their importance: For expenses of general departments, \$379,030,094; for outlays, \$95,192,739; for interest, \$18,545,955; for expenses of public service enterprises (railroads, toll bridges, ferries, canals, docks and wharves, etc., maintained by nine states only) \$2,138,236. Expenses of general departments comprised payments for education (schools and libraries), \$147,164,247; for charities, hospitals and corrections, \$89,189,400; for "general government" (legislative, executive and judicial branches), \$44,508,417; for protection to person and property (police and fire departments; militia and armories; regulation of corporations, professional occupations, labor, liquor traffic, sale of certain commodities, and weights and measures; protection of fish and game, etc.), \$26,294,691; for highways, \$7,767,666; for general and miscellaneous items, including pensions and gratuities, \$22,214,569; for development and conservation of natural resources, \$16,558,685; for conservation of health and sanitation, \$9,453,673; and for educational and general recreation, parks and reservations, and monuments, \$878,416.

The average per capita expenditures for all governmental costs, including interest and outlays, in the 48 states were \$5.02. The highest figure shown under this head for any one state is \$12.17, is that for California; and the lowest, \$1.87, for South Carolina. The average per capita expenditures for all governmental costs, including interest but excluding outlays, were \$4.06. The highest figure appearing under this head for any state is that for Nevada, \$7.70, and the lowest is shown for South Carolina, \$1.81.

That the cost of maintaining the state governments imposes a relatively light burden on the shoulders of the tax payers is brought out clearly by a comparison of state and municipal taxation and governmental costs. For the 204 American cities of over 30,000 population the average per capita expenditures for all governmental costs, including interest and outlays, during the fiscal year 1915, amounted to \$3.45; the corresponding figure for the states is but \$5.02. For the cities the average per capita expenditures for all governmental costs, including interest but excluding outlays, were \$2.48; for

the states, \$4.06. For the cities the average per capita receipts from property taxes were \$18.72; for the states, \$2.73.

For the 48 states taken together, the payments for governmental costs, including interest and outlays, exceeded the revenues by \$36,674,487; but the revenues exceeded the current expenses and interest by \$58,518,212 an amount more than three-fifths as great as that of the total outlays, which aggregated \$95,192,739. In other words, the states, taken as a group, are paying, from their revenues, all their current expenses and interest and more than three-fifths of their outlays.

Where Revenues Exceed Expenses.
In all but seven of the states the revenue receipts exceeded the payments for current governmental expenses and interest, and in 19 the revenues exceeded the total expenditures for governmental costs, including interest and outlays. These 19 states were New Hampshire, Ohio, Indiana, Illinois, Minnesota, Iowa, North Dakota, South Dakota, Nebraska, Delaware, Virginia, Georgia, Florida, Texas, Montana, Idaho, Wyoming, New Mexico and Washington. The greatest excess, \$7,303,267, was shown by Illinois. Other states in which the excess was more than \$1,000,000 were Minnesota, with \$2,312,396; Texas, \$2,359,976; Ohio, \$2,295,229; and Washington, \$1,976,167. The greatest per capita excess of revenues over expenditure, however, appears for New Mexico, \$1.47; Minnesota, with \$1.32, next in order, and Illinois, with \$1.22, stands third.

The greatest excess of expenditures over revenues shown for any one state, \$27,721,264, is that for New York; the second highest excess, \$9,480,116, is for California; and the third highest, \$4,957,316, for Maryland. The greatest per capita excess of expenditures over revenues, \$3.38, appears for California; the next highest, \$3.03, for Maryland; and the third highest, \$2.81, for New York.

Good Roads.
The total outlays for permanent improvements aggregated \$35,192,739. Of this amount \$30,247,593, or nearly one third, was spent for the construction of new roads and the permanent improvement—such as macadamizing or paving—of existing ones. In addition, \$12,476,222 was apportioned by the state to their counties, municipalities, and other minor civil divisions for use in the construction, improvement, and maintenance of roads; and a considerable portion of this sum was employed in construction and permanent improvement. The greatest outlays for roads by individual states were reported for New York, \$9,393,756; California, \$6,575,260; and Maryland, \$3,773,223. The greatest per capita expenditure for construction and permanent improvement of roads, however, \$2.82, was made by Maryland. Only 23 states—the six New England states, New York, New Jersey, Pennsylvania, Illinois, Michigan, Wisconsin, Minnesota, Maryland, Arkansas, Louisiana, Idaho, New Mexico, Arizona, Utah and the three Pacific coast states—expended money directly on the construction and improvement of roads during the fiscal year, but a number of the other states apportioned sums to counties, municipalities, etc., which were spent in the construction and improvement of roads. Fourteen states, however, reported neither outlays nor apportionments for this purpose.

Civil Service Commissions.
Ten states—Massachusetts, Connecticut, New York, New Jersey, Pennsylvania, Ohio, Illinois, Wisconsin, Colorado, and California—maintain civil service commissions. The expenditures in the 10 states for the support of these commissions aggregated \$349,757; and the greatest expenditure made for this purpose by any one state, \$75,589, was reported by New York.

Indebtedness.
The net indebtedness (funded and floating debt less assets) of general sinking funds for the 48 states aggregated \$424,154,647, or \$4.31 per capita. The net indebtedness of New York alone, \$125,461,557, represents nearly 30 per cent of the total and was far greater than that of any other state. Twelve states had a per capita net debt of less than \$1, and for three of these states—New Jersey, Pennsylvania, and Kansas—the debt of this character was only 4 cents per capita.

The net increase in indebtedness during the fiscal year, for all the states combined was \$64,464,944. Twenty states increased their net debt during the year, 19 decreased it, and in the remaining nine there was no change. The greatest increase, \$42,430,918, was reported for New York. Only eight other states increased their net debt by more than \$1,000,000 each.

Value of Public Properties.
The total value of all permanent public properties held by the states, except those in funds and investments, amounted at the close of the fiscal year to \$865,377,064. The bulk of this amount, \$798,647,778, represented the value of land, buildings, and equipment of general departments; and the remainder, \$66,729,285, the value of land, buildings, and equipment of public service enterprises. The latter properties are productive, while former are practically nonproductive. The greatest single item is that for "general government," \$157,250,840; the next greatest, \$185,915,934, represents the value of school property; and the third and fourth items in point of size are \$177,701,813 for hospitals for the insane, and \$112,858,166 for correctional institutions.

Cigars and the Pipe.

From the Atlantic.
The cigar I always regard as the most patent symbol of blatant male-ness. It can apparently be held in the teeth only at a certain angle, and this angle always gives a peculiarly rakish expression to the most benevolent faces. The cigar tends to bring out unconsciously in a man's expression all those saloonkeeper and tough politician traits which are latent, I suppose, in every man. I am often amused to see how the faces of devout clergymen or cultivated lawyers change as soon as they get a cigar into their mouths. The hat unconsciously slips back on the head, the cheeks unconsciously become jowlish, the eye sly and beery. An estimable human being has, with the cigar as a pencil, drawn a caricature of himself as a predatory male. The cigar smoker leaves a trail behind him. His staleness is ever with you. About every smoker there clings an atmosphere of noisomeness. Odor follows everywhere like the rumor of

graft or the fact of a prison sentence. To see a man peacefully smoking a pipe is to witness a triumph over nature. It is to see aggressive masculinity soothed and pacified to an idyllic harmlessness. Pierce and lustful man rendered as tame as a tabby cat! For pipe smoking does always make me think of cats. Women smoke with nervous alertness. They give something of the air of the kitten putting up the electric back at this puppy of a world. But the pipe smoking man is the blinking, dozing, domestic tabby. Pipe smoking is merely the way men purr. One can almost hear the murmur of their contented souls. The rising smoke registers the gentle gurgle of their nicotine pipe. Blessed be the civilized pipe, which brings out the tabby in otherwise unbridled man.

A Corporal's Guard.
From the Boston Transcript.
Hub (during the spat)—I don't believe in parading my virtues.
Wife—I don't see how you could. It takes quite a number to make a parade.

DIET OF CHILDREN OVER ONE YEAR OF AGE.

The amount of food a person should eat is determined by his weight and the amount of work he does, the season of the year, and in some small part by the efficiency of his digestive and nutritive apparatus.

Since a good part of the food eaten goes to make heat, the value of the food eaten in zero weather should be nearly twice as great as that of the days when the mercury flirts with 100. A man doing hard manual labor requires 4,000 calories, as compared with the 2,000 required by a man lying quietly in bed. Other things being equal, the amount of food a person requires varies with the weight, and for at least two reasons the amount of food required per pound of weight, highest in the first year of life, lessens year by year as long as life lasts.

A baby increases his weight nearly 300 per cent in the first year of his life. The rate of growth diminishes each year thereafter. Growth requires food in relatively large quantities. That is one reason why a person requires more food a pound of weight in his first year than at any subsequent time.

A baby takes more exercise, works harder than an older person. Laziness is progressive. It increases from the cradle to the grave. That is a second reason why a baby requires more food a pound than does an older person.

A calorie is the unit of measurement of food value. Protein is the substance necessary for growth and repair of tissues. When we are comparing foods we cannot reckon in gross weights and measures, for foods vary in concentration and in food value. We must speak in calories and grains of protein. This is not so much of a bar to understanding as it seems. There are tables available which show the calories and grains of protein of nearly every food and certainly of each group of foods.

But aside from that people should be willing to learn the values of foods and to measure them accurately, since on such accuracy hangs the welfare of babies and older children, the possibility of the child becoming thin and of the thin getting fat.

Dr. Knox concludes his paper on "The Diet of Children After Infancy," read before the American Medical association, by agreeing with Professor Mendel when he asks why physicians take so much care in measuring their doses of drugs, which are administered only occasionally, and so little care in measuring their food prescriptions, which are followed daily. Furthermore, Dr. Knox says that if the food of children be accurately measured and allotted a considerable proportion of drugs now freely dispensed can be omitted.

Locke says that a child 2 years of age requires 42 calories for each pound of weight. The requirement for a child 4 years of age is 37 calories a pound; for one 8 years of age, 30 calories. The per pound requirement of a child 2 years of age is nearly one and a half times that of a child 8 years of age.

A child 2 years of age weighing 26.5 pounds should eat food containing 1,133 calories in a day. One 8 years of age, weighing 64.5 pounds, should eat 1,635—only one and a half times the quantity required by the mere babe of 2. The number of grains of protein required by the 2 year old is 1,469, nearly three ounces; of the 8 year old, 2,350, a little more than four and a half ounces.

The chief source of animal protein is milk, white of eggs, and the lean of meat. The chief course of vegetable protein is bread, cereals, peas, and beans.

Knox says that not more than 61 grains of protein a pound of weight should be contained in the daily ration of a young child. Of this one-half should be in the shape of milk, eggs, and lean meat. Children past 8 years of age should not take over 35 grains of protein a pound of weight. The older a person grows the less should be the proportion of his protein obtained from animal sources and the higher that from vegetable sources.

As a child grows older there is an increasing need of starches and sugars, but this scarcely keeps pace with the increasing weight. The minimum requirement of sugars and starches a pound of weight, according to Locke, is 75 to 1,200 grains.

A baby two year old should have a quart of fluid a day (drinking water and food). A child of 7 should have three pints.

Locke bases the following diet tables on the foregoing facts:

Hour	Food	Amount	Protein, grains	Fat, grains	Carbohydrates, grains	Calories
6:30	Strained cereal	2-3	23	3	154	50
	Milk	8	124	138	179	185
10:30	Milk	8	124	138	179	185
	Zwieback (one piece)		22	23	170	65
1:30	Chicken broth	3	39	10
	Rice	2	22	..	185	60
	Bread (small slice)		39	8	22	75
5:30	Cereal	4	61	72	85	83
	Milk	8	124	138	179	185
	Apple sauce, 1/4 tablespoonfuls		..	4	246	70
Totals			597	539	1,732	968

Good News For Travelers.

From the New York Times.
At the height of the tourist season Congressmen are endeavoring to repeal the law which introduced the men in the street—or, rather, the travelers in the cars—to acquaintance with the regulation of interstate commerce. This was the second year in which everybody who checked baggage had to give a signed certificate of value or assume risks of almost all legal penalties except hanging. They were in danger of jail whether they understated or overstated the values of personal property. It was a misdemeanor to do either or neither. If the penalties of the law were dodged, there was in most cases no way of avoiding the petty nuisance personally. But that is the least of Cummins's little bill seeking to repeal the law to enable the grangers to recover the value of their live stock, about which they sometimes had differences of opinion with the railways when their horses or cattle were lost or injured. That was about the only thing the senator did not do. What he really did was to disturb business in general more than the vacationist baggage checkers.

Commercial travelers, for example, carry large quantities of valuable samples. There are 800,000 of them, and the casual traveler's troubles were nothing to theirs. That is only a beginning. The innocent amendment was held by the Interstate Commerce commission to disturb every freight rate which was proportioned to risk. As the height of the excitement it was alleged that the Cummins amendment was a conspiracy of the railways to increase their charges by \$200,000,000. There were hearings and decisions galore, and everybody blamed everybody else for doing what nobody admitted trying to do. Senator Cummins denied that the law was his, and charged the Interstate Commerce commission with bluffing in misinterpreting the law. Baggage checkers thought the railways showed supernatural skill in annoying their patrons, and they were impartial in their distribution of blame for their troubles.

Now there is a new law which goes to the point without indirection, and which may be more easily understood and complied with, although you never can tell. The trouble with what Senator Cummins said was not his amendment was that it made the general railway rates an exception to the amendment for the benefit of the grangers. The new law restores the old general rules and makes live stock and baggage the exceptions. It may be hoped that now everybody will be happy, in particular Senator Cummins, the grangers, and the Interstate Commerce commission. Careless riders on the rail may know less about railway rate regulation, but little they will care for that.

USE OF FURS

Denver.—Says Practically Every Modish Garment Will Show Touch of Fur.—Furs of every description in the greatest quantities will be used on practically every garment of milady's wardrobe this winter, according to H. L. MacWhirter, of a Denver dry goods store. Instead of confining themselves to a few bands of narrow fur of various kinds for trimming, the style makers (the products) will use fur of all widths, even up to 12 and 15 inches, and in a number of new ways this fall.

The very new broad bandings, owing to their extreme cost, will be used only for edging coats, or about the bottom of skirts. The narrow bands, however, will be used on gowns, on waists and on the new neckwear. Beaver, seal, coney, mink, skunk and sable opossum, blue fox, mole, wolf, French seal, squirrel, ermine and lynx are a few of the countess varieties which are being shown. The narrowest bandings are a half inch wide. Practically no imitation furs will be shown by MacWhirter.

Closed Season for Seal Has Reestablished Great American Industry.—Hugh M. Smith, in the National Geographic Magazine, says:

"The bureau of fisheries is the official custodian of the most valuable herd of animals that any government of the world possesses. This is the herd of fur seals which roam over the eastern side of the north Pacific ocean and return for breeding purposes to the Pribyl Islands.

"After being sadly decimated by indiscriminate slaughter at sea, the herd has been rapidly recuperating under the influence of an international agreement, and soon the fur seals may be as numerous as when they came into the possession of the United States government with the purchase of Alaska.

"The fact that the only land to which these animals ever resort is two islets in the Bering sea belonging to the United States gives our government a claim to possession such as is exercised over no other wild creatures of water, land, or air. This governmental ownership or protection is the only reason why the seal has not long ago succumbed to the rate that it rapidly overtaking all the other large marine animals.

"In the summer of 1916 more than 100,000 young seals will have been added to the Alaskan seal herd, whose total strength will then be upward of 400,000 individuals of all classes. For some years only a limited number of seals have been utilized for the food purposes of the natives; but after the present close time law expires, in 1917, there will be available for commercial use many young male seals, which add nothing to the reproductive capacity of the herd and may properly be utilized for their skins and other products.

"In fact, the seal herd may be managed after the manner of a herd of cattle or sheep, and if handled in a strictly scientific way will add to the federal treasury a very handsome revenue, which will increase yearly as long as the existing international arrangement continues.

Meanwhile a revolution will have occurred in the world's fur seal trade, for the department of commerce has changed the old order of things, and, for the first time, this American product, belonging to the American public and most largely used by American women, will be sold in an American market, instead of being sent abroad for sale, and the peculiar dressing and dyeing process, which is necessary to bring out the beautiful qualities of the Alaskan sealskin, will likewise have been brought from abroad and established in America."

Submarines Soberly Considered.
From the New York Times.
Over in England they affect, somewhat laboriously, to feel, with regard to the voyage of the Deutschland, only indifference tinged with amusement. That, of course, is much to underestimate the importance of Captain Koenig's achievement, but it is not so far from the truth, perhaps, as are the comments to those who see in his exploit not only the breaking of an undersea commerce that is to assume large proportions after the return of peace to the world and its seven seas.

As a matter of fact, the blockade is not broken; what has been done only shows that in this blockade, as in all others that ever were established, holes and cracks can be found and utilized to a greater or less degree. Just that is what the Germans have done, and they deserve full credit for their ingenuity and courage.

But the talk about undersea commerce, at least with boats at the disposal of a mostly nonsense. Nobody would dream of using such craft for the carrying of either freight or passengers, except in conditions precisely like those now existing for the Germans.

For a merchantman, there is only one known advantage in the ability to submerge and run under water. That ability would enable her to escape destruction or capture by enemy vessels on the surface, and a matter better armed than a submarine can possibly be. The single advantage, however, is secured at a cost there would be no thought of paying except in time of war, for it involves the capture by a mere remnant, of the power to meet any demand of ocean traffic.

Just now there is an opportunity for a German submarine to make a lot of money by carrying back and forth a small quantity of goods so much needed that almost any price will be paid for them. With the return to peace, the oldest old tramp steamer could scorn the rivalry of the Deutschland and all her kind—could carry freight far more cheaply and safely. Verses that might be written, they would surpass those of a submarine.

After all, the submarine is not an undersea boat that can come to the surface; it is a surface-going boat that in case of necessity, can disappear from sight. It wisely travels, when it can safely do so, precisely where other boats travel.

Jane, Her Books.
Edward W. Barnard, in Pulitzer's Review. (1916)
Wisdom in staidest of prose,
Maxims serenely profound;
Wit—just the smartest bonmots
Strangely familiar in sound;
Verses that (some of them) scan,
All with a scriptural bent;
Counsel respecting a man
(Man in the abstract is meant).
Recipes page after page,
(Jane must have been a good cook
(Jane doesn't mention her age!)
This is her commonplace book.

Perfect.
From the New York Sun.
Stella—The ostrich doesn't see much and digests everything.
Bella—What an ideal husband!

Considering.
From the Sydney Bulletin.
First Voluntary Aid—This patient's temperature is 105 degrees. What shall I do?
Second Voluntary Aid—Put him down 100. The doctor gets so nervous if it's more.

Binding and paper and type
All in the very best style;
Inside a tale of a girl,
Summed in the words, "not worth while!"
Liaisons bootless and bold,
"People that ought to be shot!"
Platitudes of centuries old,
Fearful involvement of foot,
Spoiled by friends far too polite,
Jane rivals Tennyson's brook;
Jane has a call (sic) to write—
This is her commonplace book.