

sensibilities and made them unable to distinguish Christian doctrine.

The latest industrial bulletin issued from the census office (No. 93) relates to the manufactures of Rhode Island. Its immediate predecessor in the same general field (No. 87) related to the manufacturing and mechanical industries of Montana. The two previous ones on the industrial subject, relating respectively to the coke industry in general, and to manufacturing in Delaware, we commented upon at page 148 as to the coke industry and at page 260 as to Delaware. The Montana report (No. 87) we summarize as follows:

1890.—Value of products.....	\$5,507,573
Cost of Materials and miscellaneous expenses.....	2,539,996
Net Product	\$2,967,577
Net product per wage earner (2,386 wage earners).....	\$1242
Individual wages (\$1,652,413 for 2,386 wage earners).....	691
Surplus	\$551
Profit on capital, namely, gross products, less cost of materials, etc., and wages.....	\$1,315,164
Percentage of profit (\$4,293,794 invested capital).....	30 per ct.
1900.—Value of products.....	\$57,076,824
Cost of materials and miscellaneous expenses.....	35,209,106
Net product	\$21,866,716
Net product per wage earner (10,117 wage earners).....	\$2161
Individual wages (\$7,969,886 for 10,117 wage earners).....	787
Surplus	1374
Profit on capital, namely, gross products, less cost of materials, etc., and wages.....	\$13,696,830
Percentage of profit (\$40,945,846 invested capital).....	34 per ct.

Thus we see that in this case, unlike the previous ones, individual wages have risen. From \$691 in 1890 they have gone up to \$787 in 1900. But when we compare wages to net product, we find that whereas the manufacturing and mechanical wage workers of Montana received 56 per cent. of the net product in 1890, they received only 35 per cent. in 1900. Consequently, though there is a rise in absolute wages, there is a fall in wages relatively to net product. With reference to invested capital, the profit has risen from 30 per cent. in 1890 to 34 per cent. in 1900. In Rhode Island (No. 93), also, individual wages appear to have risen. And in this case the percentage of wages to

net product has remained unchanged—58 per cent. With reference to invested capital the profit is the same now as ten years ago—19 per cent. Following is the Rhode Island summary:

1890.—Value of products.....	\$142,500,623
Cost of materials and misc. exp	85,078,430
Net product	\$57,422,193
Net product per wage earner (81,111 wage earners).....	\$708
Individual wages (33,239,313 for 81,111 wage earners).....	410
Surplus	\$298
Profit on capital, namely, gross products, less cost of materials and wages.....	\$24,182,890
Percentage of profit (\$126,483,401 invested capital).....	19
1900.—Value of products.....	\$184,074,378
Cost of materials and misc. exp	108,592,003
Net product	\$75,482,375
Net product per wage earner (96,528 wage earners).....	\$782
Individual wages (\$41,114,084 for 96,528 wage earners).....	426
Surplus	\$366
Profit on capital, namely, gross products, less cost of materials, etc., and wages.....	\$34,368,291
Percentage of profit (\$183,784,587 invested capital).....	19

Tabulating the census bulletins so far issued on manufacturing industries, namely, 63, 69, 87 and 93, we get the following comparative results for the decade:

	1890.	1900.
Coke Industry (1889 and 1899):		
Net product per wage earner.....	\$554	\$396
Individual wages.....	\$453	\$417
Percentage of wages to net product.....	81	46
Percentage of profit on capital.....	2½	16
Manufacturing in Delaware:		
Net product per wage earner.....	\$711	\$747
Individual wages.....	\$421	\$417
Percentage of wages to net product.....	59	56
Percentage of profit on capital.....	18	13
Manufactures of Idaho, Nevada and Wyoming:		
Net product per wage earner.....	\$1108	\$1113
Individual wages.....	632	617
Percentage of wages to net product.....	57	55
Percentage of profit on capital.....	29	31
Manufacturing and mechanical industries of Montana:		
Net product per wage earner.....	\$1242	\$2161
Individual wages.....	\$691	\$787
Percentage of wages to net product.....	56	35
Percentage of profit on capital.....	30	34
Manufactures of Rhode Island:		
Net product per wage earner.....	\$708	\$782
Individual wages.....	410	426
Percentage of wages to net product.....	58	53
Percentage of profit on capital.....	19	19

In a very able and generally sound article in the September number of the Journal of Political Economy, Mr. George C. Sikes opposes the principle of farming out street car fran-

chises upon the basis of high fares and compensation to the city. He favors low fares without compensation. In other words, he objects to levying taxes upon street car passengers as such. But Mr. Sikes makes the mistake of adopting, as the basis for an ethical argument in support of this thoroughly sound contention, the untenable fiscal doctrine that "persons should contribute to the support of government according to their ability." There is no logical relation between that doctrine and just taxation. This logical step has been taken advantage of by James R. Galloway, in a letter to the Chicago Chronicle of the 13th. Mr. Galloway points out, correctly, that with taxes as with everything else, men should in justice pay not in proportion to the length of their purse, but in proportion to what they get. And he brings to his support no less weighty an authority than Judge Cooley, whom he quotes as laying down the principle that "if it were practicable to do so, the taxes levied by any government ought to be apportioned among the people according to the benefit each receives from the protection the government affords." In fact, notwithstanding Judge Cooley, it is possible to do that very thing. It would be possible, that is, but for the opposition, as yet effective, of just such men as Mr. Galloway. That gentleman can hardly realize what he is doing when he assails the doctrine to which Mr. Sikes refers. While this doctrine does not support Mr. Sikes's argument—which is an argument for equitable adjustment—since taxation according to ability to bear it can by no possibility be equitable, yet it is a far safer doctrine for the unproductive classes to cling to than the one which Mr. Galloway unguardedly advances.

It is gratifying to know that special arrangements are being made by the census bureau to furnish statistics of actual wages in mechanical establishments for the decade 1890-1900. Moreover, it is refreshing to be in-