THE HIGH COST OF LIVING. By G. H. Gerber. New York: The New York Book Company.

This book does not discuss the high cost of living. Its thesis is (1) that legislation has placed upon capital "wasteful, destructive, shackling, hampered burdens" which have depressed and discouraged business progress and development, thus wasting "hundreds of millions of dollars annually," and (2) that labor has by "unsound policies" raised "prices of commodities and other living expenses." Both these tenets are assumed with but little evidence to substantiate the assumption. What evidence is submitted includes such statements as that the railroads have been put to an extra expense of "not less than \$31,024,258.00" for the year 1910, in making the rates which public authorities have required. The conclusions are lightly reached and are worthless. Thus as to franchises the author argues that our utility ills are due to the "fallacy of short term franchises" and concludes that the policy to follow is to give the utility companies their franchises "free of charge" reserving "the right at any time upon making full compensation to the owners to take the property." But as to what "full compensation" is or how it should be measured, he says not a word. Yet these are, of course, the really essential problems at issue. The book cheerfully questions all our legislative tendencies and the practices of labor and gleefully approves what capital has done. Assuming that the reader should have facts along these lines, why give them to him under the guise of a discussion of the high cost of living?

CLYDE LYNDON KING.

PUBLIC BUDGETS. Edited by Prof. Augustus R. Hatton. Philadelphia: American Academy of Political and Social Science. 1915.

The most recent issue of *The Annals* consists of contributions on public budgets, edited by Professor A. R. Hatton, which discussions are concerned with the more comprehensive features of fiscal planning—

including a budget program for the national government, state budgets, efficiency through budget making, and budgets in European and typical American cities. The volume consists so largely of empirical results that it is of unusual value to governmental executives, as well as to students of governmental problems. In addition, it places in permanent form a miscellany of financial experience which heretofore has been inaccessible. It is to be hoped that this is only the beginning of a literature which will be of practical aid to public administrators. The only really serious omission is an outline of the budget plan proposed for New York City by the New York bureau of municipal research, and which was not prepared in time for publication. Also the budgetary means of popular control may have merited more extended consideration.

The discussion further exhibits the new and desirable attention which is now being given to the tools of government. Professor Hatton has summarized the value of this changing thought in a one page of foreword, and a more clear and concise definition of government and its purposes could not be desired. He concludes: "A new spirit in American politics is manifesting itself in the powerful movement for the reform of governmental organization and procedure in the interest of popular control and efficiency. . . . No single change would add so much to both democracy and efficiency as the introduction of proper budget methods. The papers in this volume are published in the hope that they may contribute in some degree to the progress of this fundamental reform."

LENT D. UPSON.

Dayton, Ohio.

CITY LIFE AND ITS AMELIORATION. By George Sharp. Boston: Richard G. Badger. 126 pp.

This is a pleasant essay dealing with the life and manners of city dwellers. The underlying thought is individualistic, the author maintaining that "the individual must be the unit of true fellowship, just as the threads must be new and strong