THE COLLECTIVIST STATE IN THE MAKING.

By Emil Davies. London: G. Bell & Sons.

Mr. Davies, who is chairman of the Railway Nationalization Society and has written extensively on the subject of railway nationalization, has given in this volume a very interesting and comprehensive statement of the growth of what he calls collectivism. He defines a "collectivist state" as a country in which "the land and the principal industries are owned by and operated on behalf of the whole community, any excess of revenue over expenditures being applied to the purposes of the community." From this point of view it will be seen that it is immaterial except as a matter of detail whether the community is a state or a municipality.

Mr. Davies says that his conclusions may be wrong, but "if collectivism is the failure that many people would have us believe, it is time some explanation was forthcoming to account for its extraordinary spread through the world," as pictured in the pages of our author's book, which is a revelation of the extent to which production for use and not profit has gone in Europe, in America and indeed all over the world. One does not realize until he examines a book like this how rapid has been the movement by which "every conceivable business from banking to bee-keeping" has been made a governmental function somewhere. Mr. Davies treats of the state or city as a producer of light and power, as the owner of workshops, as a manufacturer, as a contractor of public works, the owner of warehouses, cold storage depots, grain elevators, markets and abattoirs, as a retailer, as a tourist agency, as an owner of baths, spas, hotels and boarding houses, as the owner of theatres, picture galleries, libraries, museums, sport caterer, bookmaker and lottery owner, as banker, pawn broker, as educator, research student, doctor, as speculator, commercial traveller, advertising agent, publisher, undertaker and trustee, in fact touching the lives of the people at every point "from birth to death."

THE BOYS AND GIRLS OF GARDEN CITY.

By Jean Dawson. New York: Ginn & Co. 75 cents.

It is not the famous Letchworth garden city that Miss Dawson treats of, nor yet the Long Island community of the same name, but an ideal community of children. Miss Dawson writes in her introduction: "The boys and girls of garden city are the children of a neighborhood who have banded themselves together through their mutual interest in the things about them that are worth while. . . . These children are playing a social game while developing themselves and helping one another to learn the rules of the game of life." The book illustrates the old theory that "play" may just as well have a point as not, and that it may engage the active minds of children for their benefit.

A certain somewhat wonderful Dr. Dunsmore is the inspiration and the general source of knowledge for the young folks who start a city, build a town hall, and do many and various things, from planting a garden to ridding a town of mosquitoes by contract, from correcting stoop shoulders to studying animal nutrition. It is excellently illustrated, and while perhaps lapsing into pure science somewhat too readily in the statements put into the mouths of children, it seems to have enough real "youngness" about it to be of service. Certainly any community would be distinctly bettered if the children of a half-dozen schools read these pages and tried these "games" of sanitation and proper living.

J. HORACE MCFARLAND.

MUNICIPAL ACCOUNTING. By DeWitt Carl Eggleston. Ronald Accounting Series. New York: The Ronald Press Co. \$4.

City financial officers who are unfamiliar with the intricacies of municipal accounting should welcome any help upon the new and difficult problems attending their installation and operation. The few books and pamphlets available on the subject have been generally criticised as being too abstract for ready appreciation by other