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REPORT OF THE SPECIAL COMMISSIONER OF REVENUE
---TINKERING THE INCOME TAX.

Protectionists, in what we regard the true meaning of that term, we do not greatly sympathize with a certain class who, styling themselves Protectionists, are purely and simply Prohibitionists. We do not wish to create monopolies, and a tariff which does this is, in our opinion, an excessive one. And while we do not regard the views of Commissioner Wells, given in his recent report, as sound either upon the tariff or on the subject of internal revenue, we have not the least shadow of sympathy with those who charge him with corrupt and unpatriotic motives.

The report bears upon its face the stamp of two things rarely combined in public office—great ability and honesty. We regard it as one of the most complete public documents ever issued from any department of the United States Government.

Conceding all this, we still must take exceptions to some of the views entertained by Commissioner Wells, and as we cannot find space to review all the points discussed in his report, we shall, in the present article, only touch upon the opinions of the Commissioner in regard to the income tax.

It is the opinion of the Commissioner, as well as that of the President, that the income-tax law, which expires in 1870 by its own limitation, should be re-enacted. No tax ever imposed in any modern civilized country has been more odious to the people than this. As a war measure it was borne with comparative equanimity; its continuance beyond the present year will be a most unpopular measure.

It will be unpopular, because, from its very nature, the burden it imposes will be, as it has been, more unequally distributed than any other the people are called upon to bear. Clerks living in humble cottages in the suburbs of large towns, and called upon by this tax, as has been ably shown in the January number of the *Atlantic Monthly*, to renounce what otherwise would constitute the sole pleasure fund of their families, do not pass, on their way to and from business, splendid mansions inhabited by men living at the rate of forty or fifty thousand dollars per year, and who have paid no income tax, without a feeling that sore injustice is committed.

The amount collected, and the number from which it is collected, show this tax to be, in the main, a tax on small incomes. The Commissioner remarks that only about a million of the population are interested in its removal, while thirty-eight and one half millions are interested in its continuance. The Commissioner has apparently forgotten the very large number who pay no income tax but who annually degrade themselves by artful dodging to get rid of its payment; and if he had remembered it, his knowledge of human nature would certainly have taught him that to these the tax must be even more odious than to those who, feeling the injustice, yet fulfill, honorably, the requirements of the law. But admitting that the many are interested in taxing the few, are we to suppose that Commissioner Wells considers this a good reason why the few should bear a burden from which others are exempted, while they share equally in the burdens imposed on the many? We do not believe he meant to be so understood. We think he means to convey the idea that the few who pay are more able to pay than the many who are, or have made it appear that they are, exempt. We think we could show this to be a mistake, but we must economize space.

The proposed modification of the law, reducing the tax to three per cent and at the same time reducing the amount of exemption for rent would increase the burden, and tax a great many small incomes now exempt. Commissioner Wells thinks this would favor the laboring population, by which it is supposed he means those who do heavy manual labor. If the commissioner has investigated the condition of the people employed in subordinate positions in various industries, as thoroughly as the positive tone of his opinions would warrant us in believing, he ought to know that, exclusive of the very lowest class of laborers, who live upon the earnings of small and miscellaneous jobs, etc., no class of people find it harder to make ends meet than married clerks in large cities, on salaries of from twenty-five to forty dollars per week. In the suburbs of New York, the rental of four small rooms on a second or third floor, anywhere within three or four miles of the centers of business, and in a respectable location, costs from three hundred to four hundred and fifty dollars. The necessary expenses of this class of people for clothing are much greater than those of laborers. The rental of such rooms is not a luxury, as the Commissioner seems to think, and as he would cease to think, if he should inspect a few of these homes. It is a necessity. In fact, there is nothing very luxurious about a salaried position of two thousand dollars, even in parts of the country where it costs least to live, much less in large towns where everything consumed has paid a tax, and where four or five profits have swelled the price on every article of consumption.

Something might be said upon the manner in which this tax has been collected. There is no doubt that much odium has attached to the law from the way it has been administered.

One of the last but not the least of the charges of arbitrary and unjust action which might be enumerated, is the decision of Commissioner Delano in regard to those people known under the general title of communists, including the Snakers, Oneida Communists, Rappites, etc., which refuses to grant to the individuals of such associations the one thousand dollars exemption allowed to all other taxable individuals under the existing law.

Whatever motive may have prompted this decision, it is illegal and unjust, and we do not wonder that the large number of peaceful and patriotic citizens composing these bodies feel greatly aggrieved by it. It has been argued that if the exemption were allowed no income tax could be collected from these associations; from which argument it is to be inferred that the tax must be collected by hook or crook, from somebody, and if the law will not enable the revenue officers to get it without a decision from the Commissioner then the law must be supplemented by a decision. In something of this spirit the law has been executed ever since its enactment, and in such a spirit it will be executed if Congress sees fit to reinforce it.

The law is opposed to the spirit of our institutions; the public are disgusted with it and detest it. Commissioner Wells favors a reduction of taxation; why not then remove the most repulsive feature of our internal revenue system? Congress should not attempt to tinker up a new act of the kind. Let the present law expire as intended by its framers, to be remembered as a doubtful precedent, for any future emergency that may arise. The country has long enough been disgraced and humiliated by it.

THE USE OF EYES.

A young friend of ours, about to commence a nautical career, was requested to call upon an "old salt" just previous to the sailing of the vessel in which the young aspirant was about to make his first trip to Hong Kong, in order to receive some useful advice. The call was accordingly made, and the somewhat laconic advice received, "Keep your mouth shut and eyes open." This advice followed, in its true meaning, is valuable to those who dwell on land as well as those who go down to the sea in ships.

The eyes are, perhaps, the avenues through which more information, in regard to external things, is gained than any other of the organs of special sense; but a very little observation will convince a careful student of human nature that most people are, to a certain extent, blind.

The horse dealer sees well, when he examines a horse. All the points of the animal, good, bad, or indifferent, come under review. An incipient spavin, or splint does not escape his questioning glance. He sees well, because he is interested to see. But this same sharp inspector of horses drives by trees, stones, brooks—walks about through myriad beauties without more than perceiving the outlines of objects, and

"With eyes that hardly serve at most
To guard their master 'gainst a post."

And he is by no means an isolated case of this kind of blindness. It may be found in all professions and trades—not even the journalist being an exception, though the full use of eyes is, to him, it would seem, if not an absolute necessity, at least something essential to highest success.

This want of power to see originates in the want of proper discipline. Men are born, if not totally blind, like puppies, yet, with eyes that, like all the other organs and faculties, need to be perfected by education. But the blindness of which we speak is mental blindness. "Men have eyes but they see not." They pass through this world of life and beauty with eyes turned inward. The marvelous panorama of nature passes before them without more than a careless and indifferent glance, now and then, and its details of beauty and grandeur are all unnoticed. The lessons of wisdom they might gain by simply looking and reflecting, are lost through neglect. The eyes will see if the mind commands them.

We presume a large proportion of our readers may convict themselves of this mental blindness, by the simple experiment of looking closely at all the natural objects presented to their notice during a single hour of their existence. Whatever these objects may be—stones, chips of metal or wood, leaves, roots, insects, bark, or what not—we venture to say, nine out of ten may see something in each they never saw before, if they will look with mind as well as eye.

Herein lies the main difference between the man with a full stored mind, and the man of little knowledge. Knowledge of natural things is mainly obtained by seeing. Humboldt was Humboldt principally through a judicious use of his eyes. One of the best habits a young man can cultivate is that of minute observation. Men, things, events, should be scrutinized, not allowed to flit by without attention.

This habit will make a man of small natural ability a match for the careless observer possessing far greater talent, and it makes the man of fine talents great. It made Bacon, Newton, Franklin, Cuvier, Linnaeus, Humboldt, Faraday, Tyndall, Rumford, Helmholtz, and Huxley, great lights of science; and Watt, Stephenson, Arkwright, and others, the great mechanics whose labors have culminated in our present high civilization. In any capacity, whether in art, literature, or science, to be great, one must learn to see.

THE METRIC SYSTEM.

Our subscribers have a feeling of annoyance when, as occasionally happens, they see in our journal dimensions and weights expressed in the French metric system. We aim as much as possible to avoid this out of a consideration for the convenience of our readers, though we should, were we to consult our own feelings and convenience, be glad to give, in this manner, an impulse to the general adoption of this beautiful system in America, believing, as we do, that its great value will ultimately lead to its adoption throughout the world.

Notwithstanding, however, we thus, out of consideration for American readers, reduce, for the most part, the French notation to the English system, when we find it necessary to refer to European experiments and discoveries, we sometimes find ourselves obliged to retain it or accept the alternative of inaccuracy in recording current facts. In many cases these measures can only be approximately reduced to the English system, where an approximation will not well answer the purpose in hand.

As the metric system has been almost universally adopted now into the notation of experimental science, although in commercial transactions it has not been used to any extent outside of France, we, and all other journals of a technical character, will undoubtedly be compelled to use it more in the future than hitherto.

Enterprising and far-seeing publishers of school text-books are also adding, in new editions of works involving their use, tables of French weights and measures. They see how the tide is setting, and realize, as we do, that it is folly to attempt to stem it. We must advance with the age, or we shall be soon left out of sight. But while we shall not place ourselves in the rear of an advancing reform in this particular, we shall, as heretofore, use the metric system only where we regard it as essential to accurate statement.

THE GROWTH OF MONOPOLIES.

To the careful observer of current events, nothing in the whole category of results growing out of our peculiar system of Government seems more portentous, than the singular willingness on the part of the people to create gigantic monopolies by special enactment, and to place themselves completely at their mercy. The extent of our territory seems to favor the growth of monopolies. At least it gives scope for the organization of vast corporations who have but to ask in order to receive powers which, as circumstances have recently shown, render them almost independent of legislative control.

If these monopolies were confined to branches of business disconnected from such daily necessities as by their frequent occurrence make the public abjectly dependent upon the sources which supply them, their effects would be less grievous; but it is precisely in the supply of these daily necessities that the most giant monopolies exist, and have obtained the most unrestricted privileges; and it is such monopolies that now in the opinion of some of the most able thinkers of the age, absolutely threaten the liberty of the people.

The most formidable of these monopolies are, at present, railroad, express, telegraph, and gas companies.

In a recent article we have shown how little, as a rule, the public safety and convenience is regarded by railway corporations. Telegraph companies have hitherto laid themselves open to criticism chiefly on the score of high tariffs, but as the transaction of business, and the demands of commerce will necessarily increase public dependence on this means of intercommunication, the possibilities for encroachment upon public rights will also increase. All the elements for unrestricted imposition exist in them, and only wait for the proper time for full development. The gas companies, however, have carried the principle of receiving pay for that which they do not dispense to greater lengths than any other of the monopolies in question.

The official inquiries into the management of these companies last winter, instituted by the New York Legislature, while, as we predicted, they resulted in no relief to consumers, showed in the clearest light, and on the testimony of their officers, that the privileges granted to these corporations were such as the public can never safely grant to any individual or association of individuals.

The *World*, in a recent article reviewing the status of the