MEMBERSHIP COMMITTEE, COMMERCIAL CLUB OF OMAHA (snapped with Governor Carlson of Colorado) - Back row, left to right: J. M. Gillan, M. S. McFayden, Harry Steel, J. M. Harding, H. C. Hoel, J. R. Hyland, E. H. Benner, Robert H. Manley, Allan Tukey. Second row, left to right: J. T. Dysart, H. O. Wilhelm, Governor Carlson, Miss Lena Bellman, L. V. Nicholas, C. L. Sykes. Bottom row, left to right: W. S. Byrne, N. T. Thorson, J. T. McGuckin.



IRISH LAND BIG CONTRACTS

Mr. Redmond Sees to It that Some of the Plums Fall to His Country.

FARMERS NEEDED IN THE FIELDS

(Correspondence of the Associated Press.) DUBLIN, Ireland, Oct. 1.-Ireland is now at work on a large scale in the manufacture of munitions of war.

For several years past there has been only one large Irish factory of war material, Kynoch's, in County Wicklow. It is an off-shoot of the Birmingham firm of which Arthur Chamberlain, brother of the famous English statesman, was the head. But the necessities of the war have in Ireland, as in England, turned other trades into the munitions business. When the demand was made in Great Britain for a great extension of the manufacture mond saw to it that Ireland should have came over to Ireland and got into touch

in it. Large orders have been placed in Dublin, and one firm has got an order for 20,000 pounds, a small figure on the Mr. Llayd George has established in Dublin a branch ofice which is expected to re not only the execution of war contracts, but a continuance of government being constructed and equipped with spechinery. Every available machine s being pressed into the service, even those used in the City of Dublin Tochalosi schools for the training of pupils The employes at the new works are to divided into five classes, skilled and unskilled men, skilled and unskilled women and auxiliaries who will work at times when the regular hands are restto be restricted to men outside military age, the idea being that the munitions worker is an useful as the soldier.

Several Cities Busy. Belfast, whose main activity in the war interest has been the increase in the output of shipping from its famous yards. tions business. Cork and Limerick, and even some of the amaller towns throughout the country are also employing all the machinery they can command in aking shells or parts of shells.

Munitions are not the only branch of

and received a share. Some of the textile actories have had good orders for clothmaterials. Ireland never has in the past secured a fair share of government was was greatly hampered in competing | zens." for contracts by the fact that the depots for examining and receiving goods were in London. Agitation, however, led to the establishment of a depot in Dublin, where certain classes of goods of Irish manufacture are dealt with. But there are still restrictions limiting the classes of goods, and an effort is being made to widen the utility of the depot by Ireland which are required for military and other government services.

Food a Necessity. Ireland's chief industry is and must New York. remain agriculture, and one of the most indispensable of war munitions is food. man Isaac Gutman in the presence of any apparent remedy is even a more A vigorous campaign has been instituted about fifty of Chinatown's notables. The the output of foed products in Ireland. Shee, while the witnesses were Emanuel It used to be told that its function was Cohen and Chuc Ginn. Soo Bing Luck to be the fruitful mother of flocks and wore a heavy brocaded light blue gown herds. Now the cry is all for tiliage, ornamented with large, embroidered The difficulty is that the grazing ranch dragons. She said she was; it years old. system which belongs to the old theory born in Fan Francisco and of 41 Mott They are puzzled by the two voices with gave his age as 30, and added that he. which they are addressed on their duty too, was born in San Francisco. in the war. On the one hand they are After the ceremony had been performed told that it is the duty of the farmers to the bridegroom turned to Mr. Gutman and enlist, that the state has done a good asked his fee. deal for the Irish farmer and that his "A kiss from the bride," replied the extension of the bank. A new street will time has come to show his gratitude by aldermanshouldering a rifle in the new armies. | Ginn San Lou looked at her. Soo Bing Comment is freely made on the fact that Luck simply puckered up her lips for an du Louvre at the Bourse de Commerce. the farmers and the farmers' sons have answer and Gutman collected his toil. other classes. The complaint is true as went to live at 33 Mott street in hand- the circulation from the central markets regards farmers of all parts of Ireland some apartments which Glan San Lou and of all parties and creeds. It is true just furnished.-New York San. of English farmers as well, But now there is the new campalan for increased | Key to the Situation-Bee Want Ada. food production which cannot be worked If the men leave the land for the armies,

development of Irish agriculture is evident from the fact that, according to dent from the fact that, according to the statistics given by the head of the agricultural department, Ireland actually imports an annual average of 16,000,000 pounds worth of foodstuffs which could easily be replaced by home grown articles. He has pointed out that if Germany had tilled as little of its soil as Ircland it would have been exhausted in six months. Germany tills 65 per cent of its arable land, whereas, he says, Ireland tills only 16. The inevitable topic of the American exchange and the balance of trade crops to help keep down the price of the dollar

Harvard Men Setting **Fashion in Trenches**

producing more of his own.

of all sorts of war materials, Mr. Red- (Correspondence of The Associated Press.) PONT-A-MOUSSON, France, Feb. 29 .share in the scheme. Representatives The clean shaven American motor amof Mr. Lloyd George's new department bulance drivers, mostly Harvard men, and throughout the country. The Dublin set a fashion in Pont-a-Mousson. The

general scale of this war, but a good at Diculouard where occurred one of the ally of Austria, with whom Italy is deal of money for a city where employ- the bloody engagements of the battle of at war. Similarly Austria stretches as Accounts Receivable.....
ment is scarce and industry backward. Nancy. There were only three cars at the a barrier between the Polish coal fields.... the twenty-four when there is an action Welsh coal fields are hardly equal to the on. When there's nothing doing at the demand of England's own factories and relief post for emergencies, and the oth- out also supplying Italy's needs. And so systematic bombardments of Pont-a- \$10, then \$15, then \$20, \$25, \$30, and now Mousson.

"The Americans will have a good place in the history of "Pont-a-Mousson," said a French officer of the division, "so that later on when our children realize it they may know they should perpetuate the gratitude we owe to them." Many victims of the 200 and more of

shellings the town has endured owe their. lives to the aid of the American ambulance drivers. The general commanding the division

recognized their work officially in the ollowing citation:

"Sanitary section No. 2 of the American mbulance, Composed of volunteers, friends of our country, they, all of them, have not ceased to make themselves noticed for their enthusiasm, courage and seal. Careless of danger, they have out of the question, for Italy's tree and worked without respite to rescue our timber supply is practically exhausted. war trade of which Ireland has demanded wounded, whose gratitude and friendship and even bunches of twigs and fagots they have won." Signed: "The General

The relations of the Americans with the French officers are excellent and in price of coal the Association of Hotel expenditure, and at the beginning of the Pont-a-Mousson they are "adopted citi- Keepers has agreed to charge each guest

CHINESE SMACK PAYS FEE

Officiating Alderman Collects Marringe Cost from Pretty Celestial Bride.

Soo Bing Luck wanted a quiet wedding, admitting to it all the goods produced in so she and the bridegroom, Ginn San Lou. stole out of Chinatown and were united in the holy bonds in the office of Ely Rosenberg, a lawyer of 346 Broadway,

The ceremony was performed by Alderler government auspices to increase bride was attended by her aunt, Fung as not been abelished, and the people street. Ginn San Lou, who is one of the

enlisted in the same proportion as The bride, who is exceedingly pretty, Palais Royal to give a better outlet to

Taft In Glad.

Price Has Reached Almost Prohibitive Figure Now of Forty Dollars a Ton.

BEYOND REACH OF THE POOR

Correspondence of the Associated Press. ROME, Nov. 30 .- Coal is \$40 a ton in Italy, and continues to soar. It went up up even here, and the Irish farmer is \$10 a ton in one week. This has become appealed to by the agriculture minister a serious, and might become a decisive. war factor, so far as Italy is concerned for coal is the fundamental element of by importing less American food, and Italian industry and commerce, moving the railways, running the factories and keeping up such public utilities as electric light and power plants, gas and water works, street railways and tramways, as well as for household heating and cooking, not only in Rome, but all

who have shared in the operations around its own at home or in the African colowith the leading business men in Dublin the Bois le Petre for nearly a year, have nies, so there is no outlook for getting a supply except from abroad, and the for-Chamber of Comerce gave active assist- "Mussipontains," as the inhabitants of eign supply is in the hands of the enemy ance and formed a special munitions this old Lorraine town are called, have or taxed to its utmost capacity for its committee.

The work is now well in hand, and no resting here between two turns in the less than 176 firms in Treiand are engaged trenches go back beardless in honor of French and Belgian fields were near at hand, But now the French coal fields The garage of the section of the Amer- of Pas de Calais and those of Belgium ican ambulance operating here is located have passed into control of Germany,

beginning, but they have been increased and Italy, so that about the only supply ers in the garage ready for one of the coal is mounting-\$8 some time ago; then \$40 a ton. People ne longer buy coal by the ton

but by the bag, and a bag of coal which can be swung over the shoulder costs \$7. This means, of course, that poor people can no longer buy coal and can no longer keep warm, except as the mild Italian climate may help them. But the climate does not help the railways and factories, and industrial Italy is the worst sufferer from coal shortage and excessive price. There has even been talk, since Italy is not at war with Germany, of getting coal from Germany, and for the possible exchange of some other articles of mutual need. Importing coal from Japan is also being considered, but the transportation cost is so great that Japanese coal would probably not bring the price down much in Italy. Wood as a substitute is

have become a luxury at high price. The leading hotels at Rome have posted a notice stating that owing to the high i lira (20 cents) per day for the hotel's expense for coal. This is in the large and important hotels known to Americans, where no such requirement has ever before prevailed. A family of five thus pays \$30 extra per month for its

share of the hotel's coal. American coal shippers have been urged o enter the Italian field. But scarcity of ships and the high cost of transportstion-due to the dangers of coal as contraband of war-are said to stand in the way of relief from that quarter. So that one of the effects of the European war is to make the high price of coal a vital question for Italy, and the absence of serious question.

REGARDLESS OF THE WAR IMPROVEMENTS GOING ON

(Correspondence of The Associated Press.)
PARIS, Feb. 26.—The transformation of old Paris are not to be arrested by war. The president of the republic has just decreed the widening of the rue Valois have not complete access to the land. best known merchants of Chinatewn, and the rue Croix des Petits Champs in the First Arrondissement, to give more air to the Bank of France.

Part of the old rue des Bons Enfants and all of the rue Baillif will disappear under this decree to give room for the units the rue Valois and the rue Croix des Petits Champs beginning in the rue and running to the east arcades of the toward the Place de Opera.

The cutting of the new street at that ofint involves the disappearance of the chancellory of Orleans, an important artistic and historic relic of old Paris, He the recruiting screent and the government agriculturalists are getting in each other's way.

That there is room for a considerable

BOSTON. March 11.—Former President requires the reconstitution in the facade of its new extension of all the parts of the United States troops was being sent after villa. but the contract with the Bank of France or artistic interest.

Bonded Warehouses For Canal Zone

United States and the republic of Panama is establishing bonded warehouses in the canal terminal cities. The subject has been discussed at recent meetings of

houses. It is necessary that the congress of the United States also pass such a measure.

The merchants point out that with the the Panama Chamber of Commerce and opening of the permanent channel in the gree the Panama Chamber of Commerce and it is believed that an active campaign to (Correspondence of the Associated Press.)

PANAMA. Feb. 14.—Efforts are being made by merchants of Panama and already passed the necessary legislation authorizing the construction of the ware-

The Facetious Cont Saleaman

With most of us the grim necessity of purchasing coal is no loke. Yet a Boston man found at a coal emporium in that city a chap who managed to infuse a de-gree of facetiousness into the transac-

From The Fremont Herald, Fremont, Neb., Friday, March 10, 1916.

EXPERT ALMERT PROVES MUNICIPAL PLANT A FAILURE

Exhaustive Report Shows That Light and Water Plant Has Run Behind \$42,131.05, and That Cash Overdraft Aug. 1 Was \$8,365.27

MANY PAGES OF REPORT SUGGESTING SAVING METHODS

The Plant Has Cost the Taxpayers \$627,062.20, and Replacable Valuation made to appear that the Fremont municipal plant is a gigantic success, Now Is Fixed by the Expert at \$477,099.15---Accounts Receivable Show Miserable Collection Service, the Amount of Outstanding Bills Due Having Nearly Doubled in Two Years---Merchandise Account Shows Loss of \$10,000.00

handing out to the people in the past eral years ago that the plant has never last three years:

council las Monday night.

Year Ending

The "bunk" which the board of of pub- | fully proven by the cold figures of the | ments of the board of public works of and cooking, not only in Rome, but all over Italy.

Such a phenomenal rise in the price of coal has never before been known. To Italy the shortage is serious chiefly beliased to the expert auditor, riarold Allows Italy nessesses no coal mines of Chleare, submitted to the city ple may judge for themselves whether or Italy nessesses and coal mines of Chleare, submitted to the city ple may judge for themselves whether or Italy nessesses and coal mines of Chleare, submitted to the city ple may judge for themselves whether or Italy nessesses and coal mines of Chleare, submitted to the city ple may judge for themselves whether or Italy nessesses and coal mines of Chleare, submitted to the city ple may judge for themselves whether or Italy nessesses and coal mines of Chleare, submitted to the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city ple may judge for themselves whether or Italy nessesses and coal mines of the city not The Herald has been telling the The contention of this newspaper that truth, or whether the board of public the city light and water plant has been works has deliberately lied to them. Here

works of the city of Frement has been auditor's report, and its charge of sev- the PROFITS made by the plant for the

Total claimed profits, 3 yrs....\$73,174.08 Here are the net profits-or lessesrun at a loss the past three years is are the figures taken from the state- for the same period of time, as reported

3,996.72

-July 1915-

Year ending August 1, 1914 Physical Property..... \$250,732.45 194,983.60 12,371.40 (bills due from customers) . 12,223,47 Light (1) 136,189,99 16,847,23 City of Fremont.... 146,159,50 City of Fremont..... A ater (1)..... 191,990.00 197,877.00 to twenty-five, running every hour of left for Italy is England, where the DEFICIT 1. GHT ******* .VATER LIGHT AND WATER.... 12 041 00 45,924,88 work after the war. A central arsenal is front, three cars are kept ready at the navy, and its nearby ally, France, with-864,264,91 WATER 14,700,84 Total\$821,293.40 \$851,504.07 \$907,006.33 Notes Payable and Warrants..... 5,621.18 \$ 5,621.18 263,549.99 273.540.95 346,403.37 4,451.04 Taxes Accrued...... Electric (2)...... 65,929,65 Water (2)..... 55,037,25 63,145,58 Unbilled Installation Work. 1,000.00
Depreciation Accrued 1.ight 46,865.87
Depreciation Accrued Water 37,065.34 57.925.14 40,481.40 Misc. Accr. Liabilities....

> Total Liabilities.....\$821,293.40 \$851,504.07 (1) These amounts represent service rendered to other municipal departments by water and light department, the outstanding sum of \$23,000.71, which for which no specific payment has been made.

Surplus

These amounts represent funds raised by taxes specifically levied for the use of municipal water and light departments.

These amounts represent cost to taxpayers for water and light plant, excepting specific tax levies covered

by note (2) and subject to reduction by amounts indicated by note (1).

INCOME, OPERATING EXPENSES AND FIXED CHARGES ELECTRIC DIVISION

				1910
\$51,168.14		\$56,915.67		\$65,555.34
	\$29,025.60		\$31,990.89	
	853.31		903.30	
	3,845.05		2,733.76	
\$38,533.05	0,004,10	\$44,722.49	3,550.15	\$46,741.68
The second second				
\$12,635.09		\$12,193.18		\$18,813.66
4,396.19		3,617.92	1	2,418.18
\$ 8,238,90		\$ 8,575,25		\$16,400.53
lina ara	\$11,063.27		\$11,506,91	
	2,892.05 6,926.13		3,488,74 6,496.64	
\$20,823.28 \$12,584.38		\$20,881.45 \$12,806.19		\$21,494.29
	\$38,533.05 \$12,635.09 4,396.19 \$ 8,238,90	\$29,025.60 7,633.97 853.31 3,845.05 3,364.76 \$12,635.09 4,396.19 \$ 8,238,90 \$11,063.27 2,892.05 6,926,13	\$29,025.60 7,633.97 853.31 3,845.05 3,364.76 \$12,635.09 \$12,193.18 4,396.19 \$ 8,238.90 \$11,063.27 2,892.05 6,926.13	\$29,025,60 7,633,97 853,31 3,845,05 3,364,76 \$12,635,09 \$12,193,18 4,396,19 \$ 8,238,90 \$ 11,063,27 2,892,05 6,926,13 \$ 211,506,91 3,488,74 6,496,64

			DEPARTMENT			
Maria San Articles		A COLUMN TO STATE OF THE PARTY	Ending:			
Gross Inc. from Oper Operating Exps.—	July 1913- \$19,345.44		July 1914—\$20,428.06		July, 1915— \$21,076.8	
Pumping Expenses \$ District Expenses \$ Commercial Expenses General Expenses Total Operating	4,400,65 398,77 691,41 896,88	\$ 6,387.71	\$ 6,201.90 501.79 520.00 1,050.80	\$ 8,274.49	\$ 4,521.15 1,012.04 611.25 1,185.87	\$ 7,330,3
Gross Profit from Oper Other Revenue		\$12,957,73 241.51		\$12,153.57 153.37		\$13,746.5 184.1
Net Income		\$13,199.24		\$12,306.94		\$13,930,7
Depreciation	3,358.54 2,000.80 4,337.36	9,696,70	\$ 3,416.06 2,317.55 4,609.70	\$10,343.31	\$ 3,855.65 2,687.29 4,460.59	\$11,003.5
Net Profit		\$ 3,502.54		\$ 1,963.63	all a no	\$ 2,927.1

in black figures in the right hand column:

1913—E'ectric 1914—Electric 1915—Electric Total LOSS 829,984.32 NET LOSS \$11,590.96

of \$94.765.04 in the board of public works' statements, they having accepted as true and correct the report of the auditor, and the discrepancy is made up

Total profits according to board of public works.... \$73,174.03
Net loss, according to expert's 21,590.96 Total\$94,765.04 A slight difference, indeed. This fea-

ture of the statement simply shows the woeful deficiency in bookkeeping methods at the city plant. What stands out boldly and incontro-

vertible is the accepted report of the expert, showing a net loss for the plant the past year of \$21,590.96. The city light and water plant is a fin-

ancial failure. By the reports of the board of public works, which have been quoted by advocates of municipal ownership all over this country it has been made to appear that the Fremont munithat an expert has completed the labors of six months, and his report has been duly accepted, and halled with delight by the Frement board of public works, it is shown to be a failure from the profit viewpoint. Further, the report of the expert shows that the plant has never made a dollar in its existence, and that there is no prospect for it so doing until a radical change has been made in its methods and its management.

On this page is printed the complete balance sheet of Expert Almert. To those who have the faintest knowledge of bookkeeping it will be easily understood. To those who do not understand the methods of bookkeeping the Herald has endeavored to throw light on the figures by various references thereto.

The report of Mr. Almert la incorpor rated in a volume of 180 pages. It would be impossible to set forth all the features of the report in this issue of the Herald, but it will continue from week to week to further enlighten the public which is now showing the greatest interest in the subject.

It took ten pages of the report for Mr. Almert to tell the board of public works things that would be helpful in correcting the errors heretofore made. Thirteen pages are given up to classification of accounts, and two of those pages suggest a condition which should be corrected by the board speedily. Ten pages are given over to an exhibit of errors made by the bookkeepers of the plant. 11,678.86 which were found on customers' ledgers. and this would be very interesting reading matter were the h 156,349.16 counts given by name instead of by num-203,666.50 ber, for the mistakes, so-called, will read-1,097.04 ily indicate who seemingly profited by 41,034,01 the blunders. Then there are pages of details of inventory, followed by the re-915,371.80 ports of earnings and losses, and the balance sheet which appears herein.

That The People May Know. Observe that the plant has cost the taxpayers of Fremont to date, the enormous sum of \$637,062.20, and that the cost to replace the plant is \$477,009.15. Note the loss in the merchandisc department of the electric division-\$19,427.25 in three years' time! Some one has had

63,262.24 a royal benefit in this account, and the 69,436.05 taxpayers are paying for it: 44,367.05 Look at the bills receivable account-25.00 bills due the city for light and water service rendered. In 1913 the amount owing on this account was \$12,223.47, the \$907,006.51 next year it was increased to \$16,847.:3 and for the year ending July 31, 1915, is practically 26 per cent of the total

annual revenue of the plant! And how much of the \$23,090.71 is collectible? The expert has no knowledge. He was unacquainted with local conditions. He had no way of determining whether 16 per cent or 50 per cent was collectible. It is safe to assume that a large part of the outstanding bills can never be collected. There's an item which some day will have to be charged up to loss account.

The plant has overdrawn its credit with the city to the amount of \$5,365.37 in cash, and yet it has \$23,000 of accounts with which to help out the cash drawer. Lovely management! And outstanding warrants drawing good interest, too, Beautiful management!

If you were overdrawn at the bank for \$8,000, and had \$23,000 of bills due you, would the bank "call" your overdraft You'll guess yes.

Member Peter Nelson, of the board of public works, tried to ascertain from the expert how soon the board could brank even. He inquired:

"Just one more word, Mr. Hamilton; the plant must make up approximately \$30,900 before it gets even. Is that it? Mr. Hamilton said: "\$21,000 represents

the deficit for the last three years." "What I am trying to get at," said Mr. Nelson, "you figure six per cent on the 1400,000 present value and then add the taxes"

"Yes, sir." "That would be approximately \$30,000," said Mr. Nelson.

"Yes, but you have to make up that deficit that you started out with first, which would be approximately \$42,000." "You figure the present value at \$400,000 and six per cent on that." "Yes."

"And we have a deficit every year?" inquired Mr. Nelson. "Yes," said Mr. Hamilton, "the last year being the smallest of the autid.

"If we have to pay \$30,000 before we are even, that is a pretty big handicap. It takes a mighty good business to do that," said Mr. Nelson, and he might have added, it takes mighty good business men to do it.-Advertisement.