

Forty-five miles of division canals.

Besides, we have commenced and contemplate to build in 1895 and 1896 two more reservoirs; we will enlarge the others, and increase our irrigation capacity about 12,500 acres, by building fifty-five miles more of main canals.

We have in the past, and also calculate for the future, to make our irrigation improvements by co-operation with the expenditure of the capital that we are in possession of, that is labor.

We have to retrench, apparently to the utmost, in order to make ends meet, and make an honest living. And we do it by the fruits of our toil. Our experience is that we can not afford to bestow the fruits of our labor where it does not return an equivalent. We have seen irrigation engineering executed in Utah of a character that in our opinion no common farming as yet, economically can sustain. It is vain to engage in costly engineering schemes, amounting in expenditure to more than what they can profit; and sink the farmer in destructive incumbrances, more than he can ever extricate himself from. There is often found amongst people not of the farming profession, an irrational overestimation of what really even the best of farming can possibly remunerate for labor applied. It is therefore in our estimation necessary that the practical farmer in our irrigation regions master that much of engineering that he may be a true judge of the economic limit of things belonging to his industry.

We have not as yet borrowed, and do not calculate to borrow money, where-with to make irrigation improvements; but we intend to execute our advancing measures by co-operating, as instituted by our illustrious pioneers; and earn our improvements and possess them ourselves, as we go along. We will then unite labor and capital in its perfect sense.

There are of course many improvements in irrigation matters to be inaugurated, when time, money and labor are available. If, for instance, we here could afford to build our main sluiceworks of rock and cement, and our main, second and third class division sluiceways of metal, I believe our system of water-division would be much more perfect and satisfactory, and as perfect as is had anywhere. But to make such improvements rational, farming intensity must correspond with the degree of expenditure. We, for instance, calculate to use no more imported steel culverts, for the tapping of our reservoirs. The only one we ever put in here cost us \$25,000; by its collapse it caused the break of our largest reservoir. We made a substitute of red pine, with heavy steel bands. It was 120 feet long and 36 inches in diameter outside, 24 inches inside, was put together on the spot. It answers first-rate, and saved much money, in being made mainly by labor of the company.

Capital might be applied profitably to the farmer whenever it can be had at a price (3 per cent.) that will leave a margin to the farmer for the trouble of using it. But we will warn enterprising parties against sanguine high flying ideas of astounding profits to be gained by undue and extravagant expenditures in hydraulic engineering.

It is hard toil, and continued hard toil that makes profits in farming; and on land unencumbered by mortgages and indebtedness, that makes the prosperous farmer.

We wish the Utah Irrigation Commission success in disseminating an influence for progressive measures amongst the people of our extensive irrigation region.

Very respectfully yours,  
CHRISTIAN A. MADSEN.

### HE DIDN'T BELIEVE IN CRUELTY.

An old rancher with a wagon load of potatoes was driving a gray mare and a sorrel mule along the road near San Rafael yesterday when a train came along. The mule plunged and kicked till he found he could not run away, and then, with the proverbial perversity of his kind, planted his fore feet into the ground and refused to budge. The old mare made two or three attempts to pull mule wagon and load, but gave it up and balked, too.

The old man tried coaxing, petting and leading, but the team would only settle back in the harness in a most determined manner. Several people happened along, and each had some advice to offer.

"Take a club and beat the heads off them," suggested one.

"Throw mud in their mouths, and they'll forget about balking," advised another.

"Pour shot in their ears."

"Twist their tails."

"Put barley beards in their noses."

"No," said the old man calmly and firmly. "They may have some reason for balking. I don't believe in cruelty."

He examined the collars, but found them all right. Then he tried to start the team again, but without success, so he set to work and took off the entire load of potatoes, sack at a time, climbed on the seat, clucked to the team and touched the mule lightly with his whip. The stubborn brute sat down.

"Beat him to death," yelled a disgusted teamster.

"No, sir; I don't believe in cruelty to animals," replied the old man, still unruffled.

He wrapped the lines around the brake, walked a quarter of a mile to a house and secured a broom. Then he swept every speck of dust out of the wagon bed.

"Now, you brutes, you've got no excuse for not pulling," declared the old man.

There was blood in his eye as he pulled a rail off a neighboring fence and climbed up on the seat with it.

A penitent mule with humps all over his back the size of bee hives ambled into San Rafael half an hour later with a load of potatoes.

"I was a little slow," explained the old man. Team balked, and I don't believe in cruelty."—*San Francisco Post.*

### INCOME TAX LAW INVALID.

WASHINGTON, May 20.—Immediately on the convening of the Supreme Court, Chief Justice Fuller today read the income tax opinion. The fact that he read it was generally accepted as a conclusion that the law would be knocked out in toto, which was the case. The conclusions of the court

were as follows: First—We adhere to the opinion already announced that taxes on real estate being indisputably direct taxes, taxes on rents or income from real estate are equally direct taxes.

Second—We are of the opinion that taxes on personal property or on income from personal property are likewise direct taxes.

Third—The tax imposed by sections 27 to 37 inclusive of the act of 1894, so far as it falls on income from real estate and on personal property, being a direct tax in the meaning of Constitution, and therefore unconstitutional and void, because not apportioned according to representation; all those sections constituting the entire scheme of taxation are necessarily invalid.

The decrees heretofore entered in this court will be vacated. Decrees will be reversed and the cases remanded, with instructions to grant relief prayed for.

Sections 27 to 37 of the tariff act of 1894, referred to in the conclusions of the court in the opinions are the sections of the act relating to the income tax, so that the entire income tax case is declared specifically void.

There was the usual throng about the United States Supreme Court room in anticipation of the final decision of the income tax cases. The justices were at the capitol early and the consultation began promptly at 10 o'clock, continuing until a few minutes before 12. All the members of the court were present, including Justice Jackson, whose presence caused a great deal of speculation and was the basis for much gossip as to the possibility of some sort of a surprise for the public.

The justices against the law were Chief Justice Fuller, Justices Gray, Field, Brewer and Shiras; for the law were Justices Harlan, White, Brown and Jackson.

At the outset of his opinion Chief Justice Fuller said: "Whenever this court is required to pass upon the validity of an act of Congress as tested by the fundamental law enacted by the people, the duty imposed upon it in its discharge the utmost deliberation and care, and invokes the deepest sense of responsibility, and this is especially so when the question involves the exercise of the great governmental power and brings into consideration as vitally affected by the decision, that complex system of government so sagaciously framed to secure and perpetuate 'the indestructible union composed of indestructible states.'" "We have, therefore, an anxious desire to omit nothing which might in any degree tend to elucidate the questions submitted, and aided further by the able arguments embodying the fruits of elaborate research, carefully re-examined these cases with the result that, while our former conclusions remain unchanged, their scope must be enlarged by the acceptance of their logical consequences.

"Our previous decision was confined to the consideration of the validity of tax on income from real estate and on income from municipal bonds. The question thus limited was whether such taxation was direct or not, in the meaning of the Constitution and the court went no further as to the tax on incomes from real estate than to hold that it fell within the same class as the