



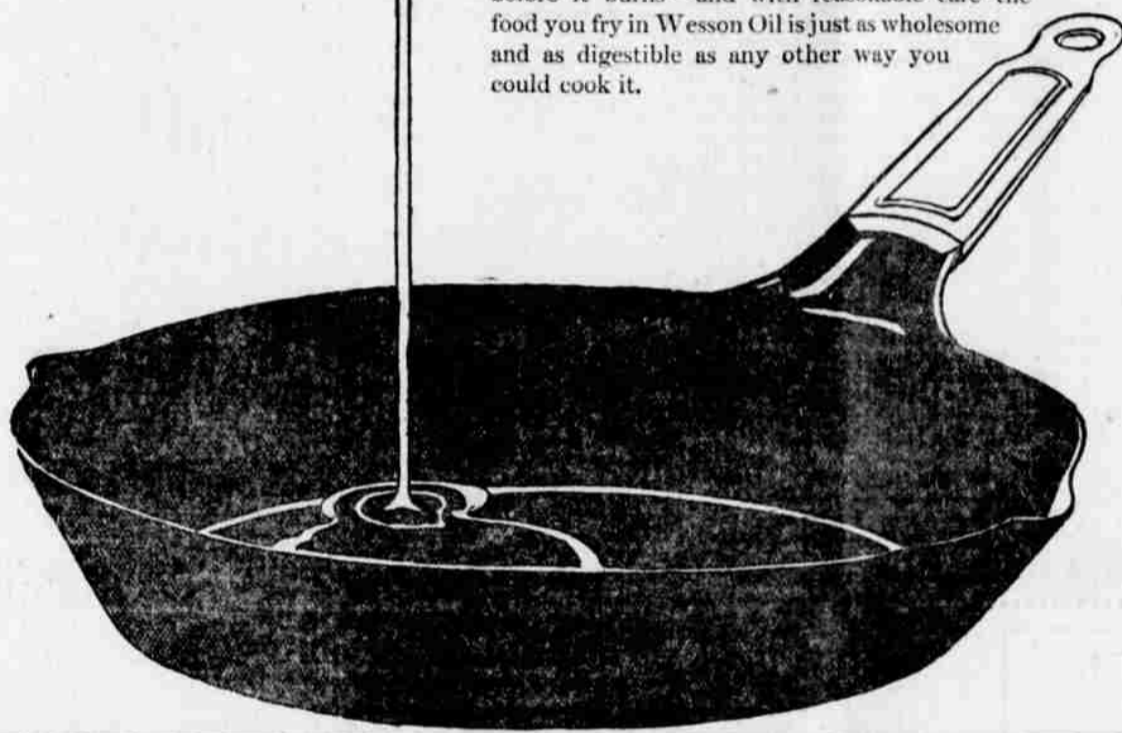
A delicious salad oil
The most wholesome fat for frying
And an excellent shortening

YOU NEED a fat as good as Wesson Oil to make fried food as delicious and wholesome as fried food ought to be.

The goodness of food fried in Wesson Oil is due to the goodness of Wesson Oil—pure, delicate, good-to-eat salad oil.

The wholesomeness of food fried in Wesson Oil is not only because Wesson Oil is wholesome itself, but also because it can be heated hot enough to fry perfectly without burning.

At the right temperature for frying most fats burn and "break down". Poor fat or this burned fat is not easily digested and is responsible for the idea that fried food is not wholesome. But Wesson Oil can be heated hot enough to fry perfectly long before it burns—and with reasonable care the food you fry in Wesson Oil is just as wholesome and as digestible as any other way you could cook it.



For His Xmas

A HART SCHAFFNER & MARX
SUIT OR OVERCOAT

- | | | |
|--|---|---|
| Silk Shirts
Pongee, Jersey, Radio and Silk Broadcloth, Plain and in stripes.
\$5.00 to \$7.50 | Pajamas
The famous Brighton Pajamas, Plain and fancy.
\$2.50 to \$5.00 | Socks
Silk, Silk and Wool, Lisle, and Cashmere, plain, ribbed and clocked.
40c to \$2.00 |
|--|---|---|
- Traveling Bags**
Collar Cases
Tie and Hdk. Cases
Silk Mufflers
- Bath Robes**
Smoking Jackets
House Slippers
Driving Gloves
- We have a wonderful assortment of new Neckwear, Silk and Wool Crepe, Silk Tweeds, Knits, etc. Very pleasing patterns and colors. Also some beautiful sets.
- You'll find what "he wants here"—a man's store.
- Duds For Men*
INCORPORATED
ROSEBURG, OREGON
- Beginning Thursday this store will be open evenings.

LOCAL NEWS

Fish food and fish moss for sale. The Fern.

Mamie Denny of Milo is spending a few days in Roseburg shopping and visiting with friends.

Elves, fairies, spiders, mice, rabbits will frolic at the Antlers Theatre, Dec. 21st, 7:30 o'clock.

Arthur Praulx, formerly of this city, now of Drain, spent yesterday in Roseburg looking after business interests.

See the Heintze Conservatory babies, 29 of them in their Christmas program, Dec. 21st at Antlers Theatre.

Mrs. J. H. Blaylock of Marshfield arrived in this city last night and will spend the holidays with her parents, Mr. and Mrs. B. F. Doss.

Hear little Maxine Smith in her musical reading, Antlers theatre, Dec. 21st.

Among the out of town people in yesterday to attend the Elks minstrel show was Cleland Weaver, a well known Myrtle Creek resident.

Xmas records arriving daily at Crocker's Drug Store. Open evenings this week.

James Henderer of Elkton is spending a few days in Roseburg attending to business matters.

Good orchestra music, directed by Mrs. A. J. Young, at Antlers Theatre, Dec. 21st at 7:30 o'clock.

Jess Gage, representative of the P. J. Cronin company, is spending several days in this city attending to business matters.

Elves, fairies, spiders, mice, rabbits will frolic at the Antlers theatre, Dec. 21st, 7:30 o'clock.

Mr. and Mrs. J. R. McLean who are residents of Oakland are spending a few days in this city shopping and attending to other business.

The fire department was called out this morning for a fire at the Cordon and Bishop paint shop. The fire set fire to some of the surrounding woodwork, but little damage was done.

MOVIES

Antlers Theatre
In presenting Tom Mix in a role unlike any in which he has ever appeared, William Fox has also produced the famous film star's first special attraction, in "Soft Balled," which opens at the Antlers Theatre on Wednesday for two days. The very title, in connection with the appearance of Tom Mix, sounds paradoxical and it is. The handy-fisted westerner quits fighting, for one thing. He abandons chaps and sombrero for second-hand checks and then, he wears horn-rimmed spectacles.

In the role of a shoe clerk, although accustomed to shoeing horses, Mix presents some of the most ludicrous scenes of his career, proving his ability as a comedian with his first attempt. A rollicking love story forms the basis of "Soft Balled," with Belle Dove playing opposite Tom Mix.

In the course of the story, Mix, portraying a quick-tempered young man named Steele, finds himself forced into the task of managing a rather risqué road house. A masked dancer is one of the cabaret attractions. Miss Dove, in this role, has originated some remarkable new dance steps and in the ensemble chorus, J. G. Blystone, directing the picture, placed a group of the most beautiful girls to be found on the western coast.

Liberty Theatre
"The Rip Tide" a new and tremendously powerful Arrow release, which will be the featured attraction at the Liberty Theatre during tomorrow and Thursday, tells a strong and engrossing story as has ever been unfolded upon the screen. Furthermore, the lavishly beautiful sets represent the last word in artistic perfection, while the cast, including as it does Stuart Holmes, J. Frank Glendon, Rosemary Theby, Russell Simpson, Diana Alden, Geo. Ricca and Dick Sutherland, is as strong a one as has ever been assembled for a single production. We strongly recommend "The Rip Tide" to all those who seek that which is new in screen entertainment.

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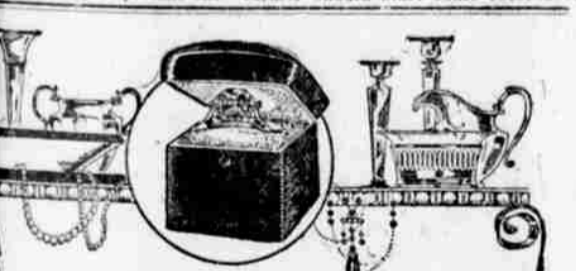
ACCOUNTING VITAL NECESSITY

By B. W. COONEY.)
Accounting is a very fundamental in the marketing of agricultural products.

The marketing of agricultural products has claimed the attention of our economists in the country. These studies have brought to light many important factors. A chief factor in this analysis is the production cost of the various agricultural commodities offered for sale.

Second, it seems that very little reliable information is at hand which shows the actual cost of production upon the farms. The American farmer is the only producer in the United States that has no reliable record of what it costs to produce the raw materials. Every other line of manufacturing industry knows what it costs to produce a certain commodity. The cost figures are the basis upon which the resale price is made.

The time is at hand when the farmer should start some records of



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HER Christmas Gift Here

HERE you will find a dazzling array of the things any girl or woman would love to have. Bracelets, pearls, vanity cases, ear drops, mesh bags, silverware, etc.

Select your gift now. A small deposit will hold any article until wanted.

18 Kt. 25 year white gold case, beautifully carved; fine 15 Jewel Bulova Movement . . . \$25.00

18 Kt. 25 year white gold case, headpiece carved; fine 17 Jewel Bulova Movement . . . \$35.00

Our stock of fine diamonds has never been more complete. Gems of every size and shape—but only one quality—the best. We invite you to look them over.

BUBAR BROTHERS
JEWELERS
Roseburg Oregon

cost accounting. An actual cost account is one of the first steps in the development of a marketing system that will return to the producer the cost of production, which cost will have considerable bearing upon the investment and a reasonable labor income.

Much valuable work has been accomplished in perfecting our marketing machinery, but few, if any, organizations now marketing farm products have at hand the production cost of the commodities in which they deal. No permanent progress can be built upon such unreliable business practices.

The county agent can not render the farmer the fullest possible service unless there is at hand some record of what has been produced and what the return has been. In this way only can an analysis be made that will show the weak points in the farm program. The absence of a farm record has been a prolific source of loss to thousands of farmers throughout the country.

Many farm crops have been produced at an annual loss, year after year when cost figures would have shown the situation and a plan adopted to stop the loss by some improved practice or discontinue growing the crop entirely.

I have talked with a large number of farmers in all parts of the county regarding the cost of producing all the crops commonly grown, and not more than one percent of the entire number have any record of how much it costs to produce a ton of wool, wheat, oats, corn, potatoes, hay, prunes, apples, pears, cherries, peaches, broccolis or any other staple crop. Many growers will state that they cannot produce a crop for some stated price and more often than not they are right, but on the other hand they have no idea just how much they are losing by being forced to sell at an arbitrary figure.

Any business organization in the field will state that a careful analysis of their losses is of far greater importance to the business than an examination of the profit sheet. It is the little losses that eat the vines away. A few cents loss here and a few there make a sizable loss when totaled at the end of the business year. The first thing to do is to find the leak. To stop it when found does not require a great deal of time.

During 1924 the county agent hopes to work with at least fifty pruno growers in this county in determining what a pound of prunes costs the pro-

ducer. All information so far advanced is based largely upon loose estimates not supported by the actual cost figures. A guess is largely by-play and has no part in any business organization, much less in farming. Any pruno-grower who really desires to know the cost of producing his crop can find out by writing the county agent for a system of simple records and cooperating with him throughout the season.

Farming with book and pencil
The farmer does not toil and sweat entirely for his health. He milks his cows and tills his soil and hopes to garner wealth. And yet by methods out of date and lack of proper care, he does his work and pays the freight and fails to get his share.

The merchant keeps his books in trim and does not go it blind. Why should the farmers' books be mostly in his mind? A record of each cow and field, of meadow crop and grain. Would show which ones the most profit yield, the cost, the loss of gain.

By system does the world advance its upward way along. By system, system, not by chance, mankind grows great and strong. An hour of study, thought and care, expenses on that cow or soil. May mean far greater values wrought, than days of endless toil.

STOP, LOOK
In The Fern window at our display of gold fish.

